

2-3 EDWARD VII.

SESSIONAL PAPER No. 12

A. 1903

REPORT, RETURNS AND STATISTICS  
OF THE  
INLAND REVENUES

OF THE  
DOMINION OF CANADA

FOR THE FISCAL YEAR ENDED JUNE 30

1902

PART I. EXCISE, &c.

*PRINTED BY ORDER OF PARLIAMENT*



OTTAWA

PRINTED BY S. E. DAWSON, PRINTER TO THE KING'S MOST  
EXCELLENT MAJESTY

1902

[No. 12—1903.]



# REPORT BY THE COMMISSIONER OF THE GENERAL LAND OFFICE

## INLAND REVENUE

### DOMINION OF CANADA

FOR THE YEAR ENDING 1902

1903

#### PART I. EXCISE

PRINTED BY ORDER OF THE GOVERNMENT



OTTAWA

PRINTED BY A. J. BROWN, STATIONER AND PRINTER, 100 KING STREET WEST



*To His Excellency the Right Honourable The Earl of Minto, Governor-General of Canada, &c., &c.*

MAY IT PLEASE YOUR EXCELLENCY :

I have the honour to transmit to Your Excellency the RETURNS AND STATISTICS of Inland Revenues of the Dominion of Canada, for the Fiscal Year ended June 30, 1902, as prepared and laid before me by the Deputy Minister of Inland Revenue.

All of which respectfully submitted.

M. E. BERNIER,  
*Minister of Inland Revenue.*



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...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

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REPORT  
OF THE  
DEPUTY MINISTER OF INLAND REVENUE

To the Honourable M. E. BERNIER,  
Minister of Inland Revenue.

SIR,—Herewith I have the honour to submit statements of the Inland Revenues collected by this department during the fiscal year ended June 30, 1902, with the usual information as to the cost of collection and statistics respecting the sources whence these revenues were derived.

The following summary comparison shows the accrued revenue for the years ended June 30, 1898, 1899, 1900, 1901 and 1902, respectively :—

	1898.	1899.	1900.	1901.	1902.
	\$	\$	\$	\$	\$
*Excise . . . . .	7,916,483	9,722,967	9,931,950	10,423,865	11,257,485
Public Works . . . . .	8,915	5,090	5,366	4,805	4,749
Culling Timber . . . . .	17,107	10,624	8,155	8,271	.. .. .
Weights and Measures, Gas and Law Stamps . . . . .	64,570	73,499	78,510	81,987	88,198
Electric Light . . . . .	9,425	11,520	14,452	15,568	21,062
Other Revenues . . . . .	720	642	643	537	592
Methylated Spirits . . . . .				73,675	66,785
Totals . . . . .	8,017,220	9,824,342	10,039,076	10,608,708	11,438,871

\*1898, 1899 and 1900 include Methylated Spirits.

The increase over last fiscal year being \$830,163.



Details of Excise Revenue accrued during the undermentioned years.

	1	2	3	4	5
	1898.	1899.	1900.	1901.	1902.
	£	£	£	£	£
Spirits . . . . .	3,593,980	4,609,619	4,821,218	5,180,775	5,620,613
Malt liquor . . . . .	6,851	6,807	7,174	6,569	6,970
Malt . . . . .	589,896	849,468	910,537	977,330	1,077,809
Tobacco . . . . .	2,894,285	3,320,168	3,281,640	3,337,848	3,563,578
Cigars . . . . .	688,798	781,319	825,643	837,434	897,360
*Petroleum and Acetic Acid . . . . .	44,648	46,060	5,505	8,910	8,862
Manufactures in bond . . . . .	32,598	49,572	30,192	44,242	45,306
Seizures . . . . .	7,373	10,713	6,071	1,292	1,567
Other receipts . . . . .	21,163	24,192	34,132	29,465	35,419
†Methylated Spirits . . . . .	36,891	25,049	9,838	73,675	66,785
Totals . . . . .	7,916,483	9,722,967	9,931,950	10,497,540	11,324,269

\* Petroleum for 1898, 1899 and 1900. Acetic Acid for 1901 and 1902.  
† Years 1898, 1899 and 1900 show only the net revenue over expenditure, and 1901 and 1902 represents the gross revenue.

The quantity of spirits produced during the year, was 3,234,147 proof gallons, as compared with 2,652,708 proof gallons produced in the previous fiscal year. The raw material used in its production being as follows :—

	Lbs.
Malt . . . . .	3,432,066
Indian corn . . . . .	41,397,871
Rye . . . . .	9,449,057
Wheat . . . . .	29,470
Oats . . . . .	413,965

The transaction of the several distilleries will be found stated in detail in Appendix A (Statement No. 3), pages 64 and 65.

	Proof Galls.
There were on July 1, 1901, in process of manufacture . . . . .	113,310
Manufactured during the year . . . . .	3,234,147
Returned to distilleries for re-distillation—Duty paid. . . . .	531
“ “ “ “ In bond . . . . .	469,417
	469,948
Received into distilleries from other sources—Duty paid . . . . .	4,742
Total . . . . .	3,822,147



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This was disposed of as follows :—

	Proof Gallons.
Placed in warehouse under crown lock.....	3,668,286
Fusel-oil written off.....	9,546
Deficiency arising from rectification.....	2,488
Remaining in process of manufacture, June 30, 1902, by actual stock taking.....	141,783
Written off.....	44
Total.....	3,822,147

The following statement shows the warehousing transactions in spirits during the year ended June 30, 1902, and the four preceding years :—

Fiscal Years.	1	2	3	4	5	6	7	8	9
	In Warehouse at beginning of year.	Warehoused during the year. Ex-distillery.	Otherwise Warehoused.	Taken for consumption.	Exported.	Used in Bonded Factories.	Otherwise accounted for.	For Re-Distillation.	In Warehouse at end of year.
	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.
1897-8 .....	11,886,114	1,766,030	94,798	1,874,479	87,471	321,515	135,318	68,123	11,260,036
1898-9.....	11,260,036	3,914,094	145,805	2,404,599	120,161	360,876	138,300	475,007	11,820,992
1899-1900...	11,820,992	3,113,001	135,196	2,523,576	138,637	345,312	131,222	470,315	11,460,127
1900-1901....	11,460,127	3,067,919	155,295	2,707,919	148,154	352,705	212,516	408,477	10,853,570
Totals.....	46,427,269	11,861,044	531,094	9,510,573	494,423	1,380,408	617,356	1,421,922	45,394,725
Annual average of four years ended June 30, 1901.....	11,606,817	2,965,261	132,774	2,377,643	123,606	345,102	154,339	355,481	11,348,681
1901-1902....	10,853,570	3,668,287	187,827	2,933,183	151,799	360,235	231,641	469,417	10,563,408

The quantities exported being as follows :—

	Proof Gallons.
1897-8 .....	87,471
1898-9.....	120,161
1899-1900.....	138,637
1900-1901.....	148,154
1901-1902.....	151,799



The following statement exhibits the entire quantities upon which duties were collected during the several years recited therein. The total column will be found to accord with the figures shown in Financial Statement No. 13, page 23 :—

Fiscal Years.	CANADIAN SPIRITS.		Imported Spirits used in Bonded Fac- tories. Paid difference between Customs and Excise Duty.	Total quantities upon which duty was collected.	Memorandum of Revenue accrued including License Fees.
	Paid duty Ex-distillery.	Paid duty Ex-warehouse.			
	Pf. Gallons.	Pf. Gallons.	Pf. Gallons.	Pf. Gallons.	\$
1897-8 .....	3,866	1,874,479	94,681	1,973,026	3,593,980
1898-9 .....	5,571	2,404,599	137,825	2,547,995	4,609,619
1899-1900 .....	493	2,523,576	134,969	2,659,038	4,821,218
1900-1901 .....	914	2,707,919	155,117	2,863,950	5,180,775
Totals ... ..	10,844	9,510,573	522,592	10,044,009	18,205,592
Annual average of four years ended June 30, 1901... ..	2,711	2,377,643	130,648	2,511,002	4,551,398
1901-1902 .....	2,488	2,933,183	187,759	3,123,430	5,620,613



## SESSIONAL PAPER No. 12

## MALT :

The following statement shows the transactions in malt during the year 1901-1902, and the four preceding years :—

Fiscal Years.	1	2	3	4	5	6	7	8
	In Warehouse at beginning of year.	Manufactured during the year.	Increase by absorption.	Taken for con- sumption.	Exported.	Otherwise ac- counted for.	In Warehouse at end of year.	Memorandum of Revenue accrued, in- cluding Li- cence Fees.
	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
1897-98.. ....	7,666,642	45,478,529 } *2,497,134 f	678,738	38,954,715	228,000	561,782	16,576,546	589,896
1898-99.. .....	16,576,546	61,020,839 } *2,387,782 f	552,363	56,212,822	301,774	2,240,747	21,782,187	849,468
1899-1900.. .....	21,782,187	61,497,029 } *2,786,630 f	730,799	60,284,064	327,950	1,663,296	24,521,335	910,538
1900-1901.. .....	24,521,335	64,095,899 } *3,565,270 f	807,838	64,723,616	310,000	1,882,070	26,074,656	977,330
Totals....	70,546,710	232,092,296 } *11,236,816 f	2,769,738	220,175,217	1,167,724	6,347,895	88,954,724	3,327,232
Annual aver- age of four years ended June 30, 1901	17,636,678	58,023,074 } *2,809,204 f	692,434	55,043,804	291,931	1,586,974	22,238,681	831,808
1901-1902.. .....	26,074,656	72,870,605 } *3,600,214 f	835,511	71,440,519	369,230	1,314,308	30,256,929	1,077,809

\* Imported.



Tobacco:

The following Statement shows the transactions during the Fiscal Years ended June 30, 1898, 1899, 1900, 1901 and 1902 respectively, in Tobacco, Snuff and Cigarettes.

Fiscal Years.	1	2	3	4	5	6	7	8	9	10
	In Warehouse, July 1.	Manufac- tured during the year.	Taken for con- sumption.	Exported.	Otherwise accounted for.	In Warehouse, June 30.	Raw Leaf taken for con- sumption.	Canadian Twist taken for con- sumption.	Total Tobacco taken for con- sumption.	Duty collected thereon, in- cluding License fees.
	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
1897-98.....	283,020	10,519,500	9,001,157	174,595	33,526	1,593,242	8,506,199	55,379	17,562,735	2,894,285
1898-99.....	1,593,242	10,358,434	10,166,084	136,431	25,967	1,623,194	10,239,863	84,115	20,490,062	3,320,168
1899-1900.....	1,623,194	11,146,218	11,106,124	170,185	60,105	1,432,998	9,352,535	58,914	20,517,573	3,281,639
1900-1901.....	1,432,998	11,943,805	11,636,900	392,614	49,285	1,298,004	9,848,804	57,597	21,543,301	3,337,848
Totals .....	4,932,454	43,967,957	41,910,265	873,825	168,883	5,947,438	37,947,401	256,005	80,113,671	12,833,940
Average for four years ended June 30, 1901. ....	1,233,114	10,991,989	10,477,566	218,456	42,221	1,486,860	9,486,850	64,001	20,028,417	3,208,485
1901-1902.....	1,298,004	12,054,467	11,900,054	222,355	53,193	1,176,869	10,704,962	72,286	22,677,302	3,563,578



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CIGARS:

The following statement shows the transactions in Cigars during the fiscal year ended June 30, 1902, and the four preceding years:—

Fiscal Years.	1	2	3	4	5	6	7	8
	In Warehouse July 1.	Manufac- tured during the Year.	Assessment to bring pro- duction up to Standard.	Taken for consumption.	Exported.	Otherwise accounted for.	In Warehouse June 30.	Memorandum of Revenue accrued includ- ing License Fees.
	No.	No.	No.	No.	No.	No.	No.	\$
1897-98.....	8,503,135	116,399,610	38,358	113,132,223	131,300	37,225	11,640,355	688,797
1898-99.....	11,640,355	133,134,122	9,106	128,919,098	88,250	.....	15,776,235	781,319
1899-1900.....	15,776,235	139,389,477	8,430	138,041,707	189,975	17,300	16,925,160	825,643
1900-1901.....	16,925,160	141,430,454	7,660	141,096,889	158,450	59,500	17,048,435	837,434
Totals ....	52,844,885	530,353,663	63,554	521,189,917	567,975	114,025	61,390,185	3,133,193
Annual average of four years ended June 30, 1901.....	13,211,221	132,588,416	15,888	130,297,479	141,994	28,506	15,347,546	783,298
1901-1902.....	17,048,435	156,686,795	4,096	151,780,516	128,845	7,150	21,822,815	897,360



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The revenue derived from goods manufactured in bond during the past five years has been as follows :—

1897-98.....	\$ 32,623
1898-99.....	33,494
1899-1900.....	30,192
1900-1901.....	44,242
1901-1902.....	45,306

#### ACETIC ACID :

The revenue derived from acetic acid during the last four years has been as follows :—

1898-99.....	\$ 16,078
1899-1900.....	9,647
1900-1901.....	8,910
1901-1902.....	8,862

#### INSPECTION OF PETROLEUM :

The quantity of Canadian Petroleum and Naphtha inspected during the year was as follows :—

	Gallons.
Petroleum.....	9,412,941
Naphtha.....	1,081,933
Total.....	10,494,874

#### PUBLIC WORKS :

The revenue accrued from this source was as follows :—

	1900-1901.	1901-1902.
Hydraulic and other rents.....	\$3,570	\$3,679
Minor public works.....	1,235	1,070

#### WEIGHTS AND MEASURES, GAS AND ELECTRIC LIGHT :

The usual special reports in relation to these services have been prepared, containing full statistical information.

The aggregate revenue accrued from these services was \$105,180.98.

The cost of the three services being \$109,746.80.

#### PREVENTION OF ADULTERATION OF FOOD AND AGRICULTURAL FERTILIZERS :

The usual supplementary report in relation to this service will be submitted containing details of the work done and the report of the analysts.



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## METHYLATED SPIRITS :

The quantity of methylated spirits manufactured during the year, was 88,449 proof gallons ; 85,350 gallons were sold. A statement of details appears on pages 58 and 105.

Appendix **B** contains, as usual, the details concerning illicit stills seized during the year.

Appendix **C** shows the amount of Excise Revenue collected at each out-office and under various headings, separately.

I have the honour to be, sir,

Your obedient servant,

W. J. GERALD,  
*Deputy Minister*

OTTAWA, August 16, 1902.



APPENDIX A

TABLE showing the Annual Consumption per head of the undermentioned articles paying Excise and Customs Duties, and the Revenue per head derived annually.

YEARS.	DOMINION OF CANADA.									
	Quantity.					Duty.				
	Spirits.	Beer.	Wine.	Tobacco.	Petroleum.	Spirits.	Beer.	Wine.	Tobacco.	Petroleum.
	Galls.	Galls.	Galls.	Lbs.	Galls.	£	£	£	£	£
1869 .....	1·124	2·290	·115	1·755	·575	·761	·092	·037	·193	·041
1870 .....	1·134	2·163	·195	2·190	1·103	·962	·085	·049	·259	·061
1871 .....	1·578	2·490	·259	2·052	1·591	1·059	·095	·056	·336	·077
1872 .....	1·723	2·774	·257	2·481	1·302	1·160	·108	·070	·422	·076
1873 .....	1·682	3·188	·238	1·999	1·387	1·135	·120	·066	·350	·084
1874 .....	1·994	3·012	·288	2·566	1·618	1·363	·119	·086	·442	·103
1875 .....	1·394	3·091	·149	1·995	1·589	1·127	·114	·069	·428	·098
1876 .....	1·204	2·454	·177	2·316	1·360	1·182	·098	·075	·513	·105
1877 .....	·975	2·322	·096	2·051	1·103	·949	·109	·057	·446	·084
1878 .....	·960	2·169	·096	1·976	.....	·927	·147	·052	·439	.....
1879 .....	1·131	2·209	·104	1·954	.....	1·005	·125	·057	·449	.....
1880 .....	·715	2·248	·077	1·936	.....	·772	·081	·055	·428	.....
1881 .....	·922	2·293	·099	2·035	.....	·990	·081	·073	·443	.....
1882 .....	1·009	2·747	·120	2·150	.....	1·084	·098	·092	·485	.....
1883 .....	1·090	2·882	·135	2·280	.....	1·186	·103	·097	·473	.....
1884 .....	·998	2·924	·117	2·176	.....	1·074	·104	·082	·365	.....
1885 .....	1·126	2·639	·109	2·623	.....	1·198	·111	·074	·393	.....
1886 .....	·711	2·839	·110	2·052	.....	1·607	·091	·074	·502	.....
1887 .....	·746	3·084	·095	2·062	.....	1·045	·100	·066	·514	.....
1888 .....	·645	3·247	·094	2·093	.....	·944	·110	·066	·509	.....
1889 .....	·776	3·263	·097	1·153	.....	1·107	·114	·068	·529	.....
1890 .....	·883	3·360	·104	2·143	.....	1·257	·121	·072	·539	.....
1891 .....	·745	3·790	·111	2·292	.....	1·094	·137	·080	·590	.....
1892 .....	·701	3·516	·101	2·291	.....	1·156	·211	·075	·680	.....
1893 .....	740	3·485	·094	2·314	.....	1·235	·218	·070	·691	.....
1894 .....	·742	3·722	·089	2·264	.....	1·235	·205	·060	683	.....
1895 .....	·666	3·471	090	2·163	.....	1·124	·161	·056	·645	.....
1896 .....	·623	3·528	·070	2·120	.....	1·159	·164	·047	·639	.....
1897 .....	·723	3·469	·084	2·243	.....	1·341	·213	·041	·671	.....
1898 .....	·536	3·808	·082	2·358	.....	1·306	·126	·041	·615	.....
1899 .....	·661	3·995	·086	2·174	.....	1·367	·174	·045	·841	.....
1900 .....	·701	4·364	·085	2·300	.....	1·455	·185	·044	·853	.....
1901 .....	·765	4·737	·100	2·404	.....	1·593	·198	·048	·875	.....
1902 .....	·796	5·102	·090	2·404	.....	1·653	·214	·048	·915	.....
Average .....	·977	3·137	·124	2·263	.....	1·148	·133	·063	·550	.....



APPENDIX 33.

STATEMENT of Seizures of Illicit Manufactures for Fiscal Year ended June 30, 1902.

Divisions.	Number.	Names.	Schedule Value.	Residences.	Dates.	Remarks.
Montreal.	1,063	H. Vinclette.	\$ 2 00	Lac Longueuil.	Sept. 23, 1901.	No action taken.
"	1,064	Unknown.	2 00	Montreal.	18, 1901.	Unable to locate owner.
"	1,065	D. David.	6 20	"	30, 1901.	Fine imposed and collected \$100.
"	1,067	Z. Gauthier.	2 10	St. Jérôme.	April 14, 1902.	Awaiting further information.
Victoriaville.	76	J. O. Legendre.	34 50	Victoriaville.	" 1, 1902.	Seizure unwarranted and property released.
Halifax.	183	Frank Penall.	48 00	Lunenburg.	July 4, 1901.	Unable to arrest owner.
"	185	N. Leblanc.	100 00	Digby.	May 27, 1902.	To be prosecuted.
Pictou.	96	McGuish & McVarish.	36 00	River Inhabitants.	July 22, 1901.	Tried and acquitted.
"	97	D. McDonald.	2 00	Antigonish.	Sept. 25, 1901.	Fined \$100 and costs and one month in jail.
"	99	A. McPherson.	10 00	"	17, 1901.	No still found; no evidence to warrant prosecution.
"	100	A. G. McDonald.	20 00	"	21, 1902.	Fined \$100 and one month in jail.
"	101	H. McGillivray.	20 00	"	22, 1902.	Fine imposed and collected \$100.
"	102	D. McDonnell.	14 00	Inverness.	24, 1902.	Unable to secure arrest of offender.
Vancouver.	24	B. Shimano.	.....	Barnet.	15, 1902.	Fine imposed and collected \$100; two months in jail.

W. J. GERALD,  
*Deputy Minister.*

INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902.











STATEMENT showing the Amount of Excise and other Revenues collected at each of the undermentioned Out-Offices, during the Fiscal Year ended June 30, 1902—*Concluded.*

Divisions.	Out Offices.	Licenses.		Spirits.		Malt Liquor.		Malt.		Tobacco.		Cigars.		Manufac- tures in Bond.		Other Receipts.		Electric Light Inspection Fees.		Totals.	
		\$. cts.	cts.	\$. cts.	cts.	\$. cts.	cts.	\$. cts.	cts.	\$. cts.	cts.	\$. cts.	cts.	\$. cts.	cts.	\$. cts.	cts.	\$. cts.	cts.	\$. cts.	cts.
Sherbrooke.	Riviere du Loup	77	50	12,975	03					160,827	58	21,049	79					25	00	13,077	53
	Granby	265	00																	182,142	37
	Sorel	80	00	32,045	41															32,125	41
	St. Johns, Que.	135	00	38,324	46									4,406	87	698	03			43,064	36
	Victoriaville.	90	00	23,809	78															23,899	78
St. John.	Campobello	20	00	321	04															341	04
	Clatham	20	00							5,304	25									5,324	25
	Bathurst	10	00	416	39					1,011	00									1,437	39
	Fredericton	20	00							17,253	00		1	00						17,274	00
	Moncton.	40	00							13,640	37		1	00						13,681	37
Halifax.	Newcastle.	20	00							5,001	50									5,021	50
	Sackville	20	00							2,708	50		1	00						2,729	50
	Sussex.	20	00							2,110	50									2,130	50
	St. Stephens.	10	00							3,559	00		4	00						3,573	00
	Woodstock.	40	00							718	00									1,303	83
Pictou.	Amherst.	40	00							1,437	50									3,929	39
	Truro.	20	00	515	83					8,703	50									8,723	50
	Yarmouth.	135	00	2,451	89					7,562	65	377	70					20	00	8,095	35
	Antigonish.	25	00							1,961	00							10	00	1,971	00
	New Glasgow	25	00							5,806	00									5,831	00
Winnipeg.	North Sydney	25	00							3,377	50									3,402	50
	Sydney	25	00							510	30									565	30
	Brandon.	240	00	26,486	12			1,140	00	3,046	80	3,759	30					25	00	34,697	22
	Fort Francis.	20	00	1,003	71															1,023	71
	Gretna.	20	00	3,082	08					682	50									3,784	58
Calgary.	Morden.	20	00	4,111	08													10	00	4,141	08
	Noepawa.																	25	00	25	00
	Portage la Prairie.	40	00	20,088	28					1,938	88							25	00	22,092	16
	Prince Albert.	120	00	672	34			603	87	225	25							10	00	1,631	46
	Rat Portage.	130	00	19,957	07			561	93									25	00	20,674	00
Edmonton.	Regina.																	25	00	25	00
	Saskatoon.	20	00	2,710	83													10	00	2,740	83
	Virden.	20	00	14,344	16															14,364	16
	Edmonton.	295	00	11,728	98			1,386	00	6,001	65	729	90							20,141	53
	Leithbridge.	70	00	1,886	13			595	14											2,561	27
	Pincher Creek.	20	00	453	54													10	00	473	54



## SESSIONAL PAPER No. 12

[illegible]

W. J. GERALD,  
*Deputy Minister.*

INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902.

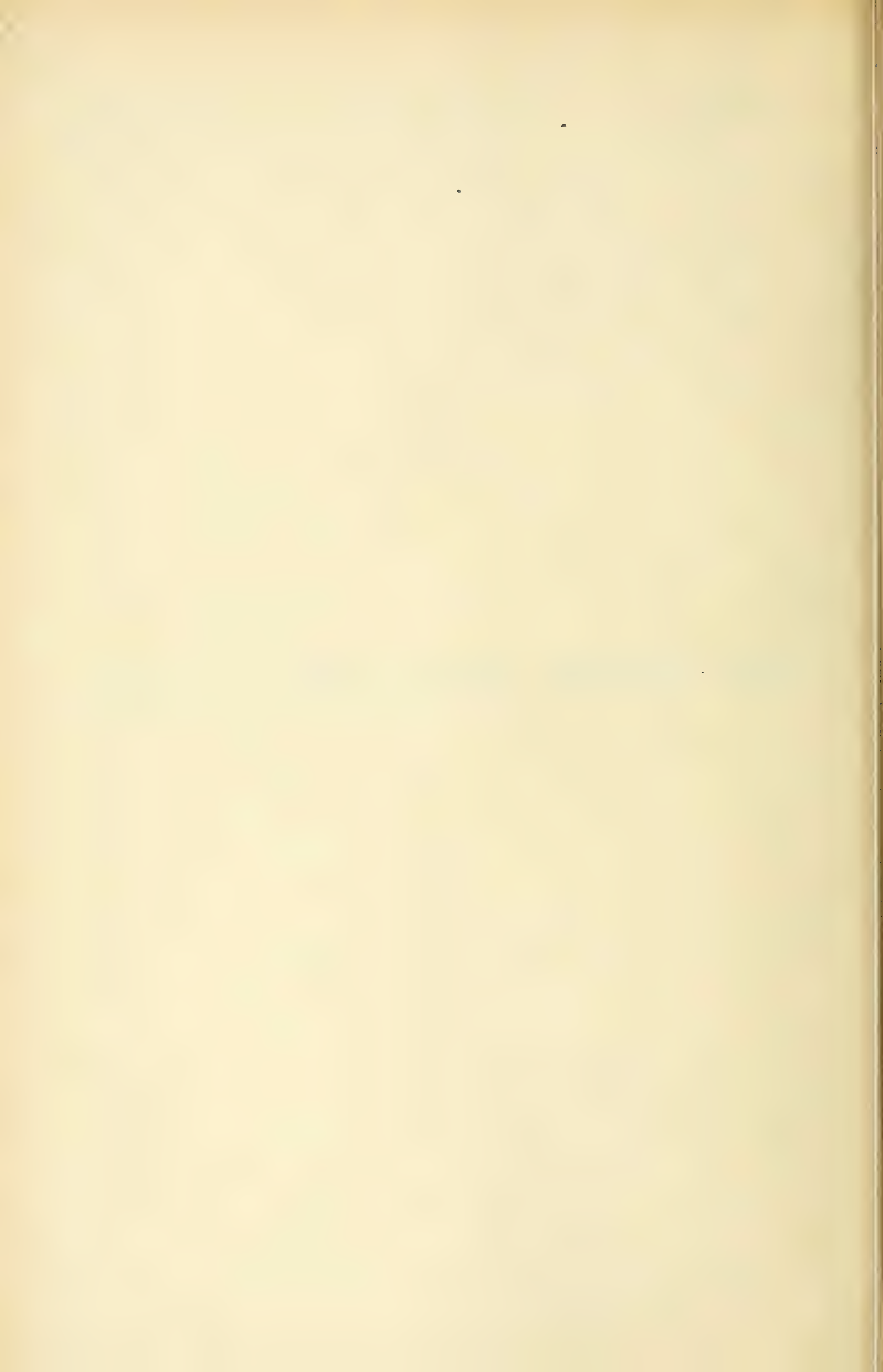






# FINANCIAL RETURNS, 1901-1902







Dr.

No. 1.—GENERAL REVENUES ACCOUNT, 1901-1902.

Cr.

Memo. of Refunds deducted below.	Amounts deposited to the credit of the Receiver General.	Abatements.	Balances due June 30, 1902.	Totals.	SERVICES.	Revenues of previous years not collected July 1, 1901.	Revenues accrued 1901-1902.	Totals.
\$	\$	\$	\$	\$	\$	\$	\$	\$
cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.
150,227 17	11,282,142 82	.....	15,452 28	11,297,595 10	Excise and Seizures, per Statement No. 3. ....	40,110 47	11,257,484 63	11,297,595 10
.....	3,617 00	.....	27,800 17	31,417 17	Hydraulic and other Rents, per Statement No. 5. ....	27,738 17	3,679 00	31,417 17
.....	1,073 00	45 00	12,390 41	13,508 41	Minor Public Works, per Statement No. 6. ....	12,438 41	1,070 00	13,508 41
.....	62,937 68	.....	180 32	63,118 00	Weights and Measures, per Statements Nos. 19 (A) and 19 (B) .....	.....	.....	.....
.....	24,221 80	.....	.....	24,221 80	Gas Inspection, per Statement No. 21 .....	2,217 82	60,900 18	63,118 00
12 50	21,441 25	.....	.....	21,441 25	Electric Light Inspection, per Statement No. 23. ....	1,003 75	23,218 05	24,221 80
.....	4,080 25	.....	.....	4,080 25	Law Stamps, per Statements Nos. 10 and 18. ....	379 50	21,061 75	21,441 25
.....	.....	.....	45 04	45 04	Bill Stamps, per Statement No. 9. ....	.....	4,080 25	4,080 25
.....	591 65	.....	.....	591 65	Sundry Minor Revenues, per Statement No. 11. ....	45 04	.....	45 04
.....	66,784 73	.....	.....	66,784 73	Methylated Spirits, per Statement No. 25. ....	.....	591 65	591 65
150,239 67	11,466,890 18	.....	.....	11,522,803 40	.....	.....	66,784 73	66,784 73
.....	150,239 67	.....	.....	150,239 67	Less— Refunds as per Statement No. 16. ....	.....	.....	.....
.....	.....	45 00	55,868 22	11,372,563 73	.....	83,933 16	.....	.....
.....	11,316,650 51	.....	.....	.....	Totals. ....	.....	11,288,630 57	11,372,563 73

W. J. GERALD,  
*Deputy Minister.*

INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902.



DR.

## No. 2.—GENERAL EXPENDITURES

Balances due to Col- lectors, &c., July 1, 1901.	EXPENDITURES AUTHORIZED BY THE DEPARTMENT.			Balances due by Col- lectors, &c., June 30, 1902.	Totals.	SERVICES.
	Salaries.	Con- tingencies.	Seizures.			
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
49 08	307,040 36	94,411 84	396 31	443 98	402,341 57	Excise and Seizures, per Statement No. 4.....
.....	.....	.....	810 11	.....	810 11	Excise Seizures, distributed per State- ment No. 4, Appendix B.....
.....	2,749 88	8,103 87	.....	.....	10,853 75	Preventive Service, per Statement No. 7.....
.....	9,566 90	15,729 68	.....	.....	25,296 58	Adulteration of Food, per Statement No. 8, Appendix B.....
.....	.....	132 00	.....	.....	132 00	Sundry Minor Expenditures, per Statement No. 12.....
.....	40,300 00	5,059 11	.....	16 66	45,375 77	Departmental Expenditures, per Statement No. 17.....
.....	51,073 45	25,318 87	26 00	193 26	76,611 58	Weights and Measures, per State- ments Nos. 20 (A) and 20 (B)....
.....	18,186 01	5,880 79	.....	212 88	24,279 68	Gas Inspection, per Statement No. 22.....
.....	2,700 00	6,561 68	.....	.....	9,261 68	Electric Light Inspection, per State- ment No. 24.....
.....	3,449 88	48,567 13	.....	.....	52,017 01	Methylated Spirits, per Statement No. 25.....
49 08	435,066 48	209,764 97	1,232 42	866 78	646,979 73	..... .. Totals.....

INLAND REVENUE DEPARTMENT,

OTTAWA, August 16, 1902.



SESSIONAL PAPER No. 12  
ACCOUNT, 1901-1902.

Cr.

Balances due by Col- lectors, &c., July 1, 1901.	Amounts disbursed by the Receiver- General, on re- quisitions of the Department.	DEDUCTIONS FROM SALARIES FOR				Balances due to Col- lectors, &c., June 30, 1902.	Totals.
		Superan- uation.	Insur- ance.	Retirement.	Guarantee.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
343 98	391,201 58	5,053 00	71 76	3,315 62	1,188 10	1,167 53	402,341 57
.....	810 11	.....	.....	.....	.....	.....	810 11
.....	10,847 99	.....	.....	.....	5 76	.....	10,853 75
298 30	24,883 61	114 67	.....	.....	.....	.....	25,296 58
.....	132 00	.....	.....	.....	.....	.....	132 00
16 66	44,576 25	723 76	29 10	30 00	.....	.....	45,375 77
193 26	75,778 26	378 96	80 04	34 96	146 10	.....	76,611 58
212 88	23,786 91	161 04	.....	5 00	113 85	.....	24,279 68
.....	9,260 48	.....	.....	.....	1 20	.....	9,261 68
.....	51,927 01	.....	.....	90 00	.....	.....	52,017 01
1,065 08	633,204 20	6,431 43	180 90	3,475 58	1,455 01	1,167 53	646,979 73

W. J. GERALD,  
*Deputy Minister.*



Dr.

(For Details, see

Balances due July 1, 1901.	AMOUNT ACCRUED DURING THE YEAR, INCLUDING LICENSE FEES.							
	Spirits.	Malt Liquor.	Malt.	Tobacco.	Cigars.	Acetic Acid.	Bonded Manu- factures.	Seizures.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
17 55	109,706 07	50 00	4,092 17	3,102 80	2,274 00	.....	.....	.....
425 86	25,677 17	150 00	12,077 91	7,363 70	23,212 17	.....	2,550 19	.....
.....	8,392 48	.....	.....	115 50	.....	.....	.....	.....
210 24	493,406 93	350 00	75,940 12	17,161 65	33,945 78	.....	.....	.....
1,176 45	211,233 91	150 00	71,802 65	386,802 37	51,980 16	.....	6,444 10	.....
462 83	62,469 05	100 00	40,916 08	19,624 86	20,100 15	.....	2,573 48	.....
1,771 39	80,862 48	300 00	72,430 69	78,901 43	190,299 18	.....	.....	.....
.....	262,027 73	125 00	8,021 25	39,356 78	1,105 50	.....	.....	.....
.....	19,396 95	300 00	16,366 09	39,262 53	2,759 82	.....	.....	.....
150 74	77,788 02	.....	109 56	14,588 32	1,126 11	.....	.....	.....
198 59	33,858 34	150 00	13,175 40	232 20	840 90	.....	.....	.....
.....	20,154 26	50 00	2,170 60	3,927 50	.....	.....	.....	.....
386 84	91,982 10	100 00	20,507 40	1,210 14	4,253 10	.....	300 00	.....
173 41	16,640 82	100 00	17,744 92	4,671 90	7,846 20	.....	.....	.....
298 40	29,815 15	250 00	53,804 90	7,149 92	9,438 00	.....	.....	1 00
705 73	631,890 83	675 00	203,365 32	212,351 69	66,096 78	7,114 78	11,365 86	365 00
896 36	331,456 85	150 00	47,895 50	23,523 84	11,387 07	.....	700 00	.....
522 89	.....	.....	.....	.....	.....	.....	.....	.....
7,397 28	2,556,759 19	3,000 00	660,420 56	859,347 13	426,664 92	7,114 78	23,933 63	366 00
.....	.....	.....	.....	.....	.....	.....	.....	.....
28 25	51,260 73	50 00	.....	13,624 09	8,111 59	.....	.....	.....
8,285 44	1,340,028 19	550 00	165,795 27	1,807,431 97	289,011 41	1,747 53	10,697 22	242 68
552 00	454,899 25	200 00	61,858 17	115,641 26	26,466 64	.....	3,065 85	4 49
1,724 16	153,443 01	50 00	24,909 33	167,410 69	41,297 49	.....	300 00	.....
608 34	145,778 36	50 00	.....	1,158 22	11,302 60	.....	5,041 37	.....
.....	60,378 77	.....	.....	2,262 46	6,153 02	.....	.....	.....
3,295 57	.....	.....	.....	.....	.....	.....	.....	.....
14,583 76	2,205,788 31	900 00	252,562 77	2,107,528 69	382,342 75	1,747 53	19,104 44	247 08
.....	.....	.....	.....	.....	.....	.....	.....	.....
2,402 97	133,911 23	100 00	19,150 98	99,421 42	13,298 37	.....	1,556 87	.....
1,442 62	.....	.....	.....	.....	.....	.....	.....	.....
3,845 59	133,911 23	100 00	19,150 98	99,421 42	13,298 37	.....	1,556 87	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
1,144 31	64,984 17	200 00	41,328 98	99,372 85	4,140 54	.....	.....	.....
5,860 50	.....	.....	.....	22,722 58	.....	.....	.....	364 15
7,004 81	64,984 17	200 00	41,328 98	122,095 43	4,140 54	.....	.....	364 15
.....	.....	.....	.....	.....	.....	.....	.....	.....
345 30	708 39	50 00	3,945 60	50,259 80	.....	.....	.....	.....



SESSIONAL PAPER No. 12

1901-1902.

in Account with Revenues.

Appendix A.)

CR.

Other Receipts.	Total Duties accrued.	Total Debits.	DIVISIONS.	Deposited to the credit of the Receiver General.	Balances due June 30, 1902.	Total Credits.
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.
950 00	120,175 04	120,192 59	..Belleville .....	120,192 59		120,192 59
940 75	71,971 89	72,397 75	..Brantford .....	72,285 14	112 61	72,397 75
85 00	8,592 98	8,592 98	..Cornwall .....	8,592 98		8,592 98
5,659 28	626,454 76	626,665 00	..Guelph .....	626,665 00		626,665 00
2,172 26	7,058 45	731,761 90	..Hamilton .....	731,761 90		731,761 90
539 50	146,323 12	146,785 95	..Kingston .....	146,785 95		146,785 95
333 00	423,126 78	424,898 17	..London .....	424,898 17		424,898 17
211 51	310,847 76	310,847 76	..Ottawa .....	310,847 76		310,847 76
160 00	78,245 39	78,245 39	..Owen Sound .....	78,245 39		78,245 39
359 67	93,971 68	94,122 42	..Perth .....	94,122 42		94,122 42
60 00	48,316 84	48,515 43	..Peterborough .....	48,515 43		48,515 43
120 00	26,422 36	26,422 36	..Port Arthur .....	26,422 36		26,422 36
339 79	118,692 53	119,079 37	..Prescott .....	119,079 37		119,079 37
132 50	47,136 34	47,309 75	..St. Catharines .....	47,309 75		47,309 75
80 00	100,538 97	100,837 37	..Stratford .....	100,837 37		100,837 37
3,419 24	1,186,674 55	1,187,380 28	..Toronto .....	1,187,311 28	69 00	1,187,380 28
5,867 68	420,980 94	421,877 30	..Windsor .....	421,877 30		421,877 30
		522 89	..Suspense Account .....		522 89	522 89
21,451 17	4,559,057 38	4,566,454 66	.....Ontario .....	4,565,750 16	704 50	4,566,454 66
4,748 12	77,794 53	77,822 78	..Joliette .....	77,822 78		77,822 78
3,949 19	3,619,453 46	3,627,738 90	..Montreal .....	3,625,379 34	2,359 56	3,627,738 90
961 40	663,096 97	663,648 97	..Quebec .....	663,333 22	315 75	663,648 97
68 35	387,478 87	389,203 03	..Sherbrooke .....	389,203 03		389,203 03
1,152 70	164,483 25	165,181 59	..St. Hyacinthe .....	165,006 80	174 79	165,181 59
80 00	68,874 25	68,874 25	..Three Rivers .....	68,874 25		68,874 25
		3,295 57	..Suspense Account .....		3,295 57	3,295 57
10,959 76	4,931,181 33	4,995,765 09	... Quebec .....	4,989,619 42	6,145 67	4,995,765 09
867 45	268,306 32	270,709 29	..St. John .....	270,709 29		270,709 29
		1,442 62	..Suspense Account .....		1,442 62	1,442 62
867 45	268,306 32	272,151 91	... New Brunswick .....	270,709 29	1,442 62	272,151 91
340 00	210,366 54	211,510 85	..Halifax .....	211,510 85		211,510 85
	23,086 73	23,086 73	..Pictou .....	23,086 73		23,086 73
		5,860 50	..Suspense Account .....		5,860 50	5,860 50
340 00	233,453 27	240,458 08	.....Nova Scotia .....	234,597 58	5,860 50	240,458 08
20 00	54,933 79	55,329 09	..Charlottetown, P.E.I. ....	55,329 09		55,329 09



Dr.

(For Details, see

Balances due July 1, 1901.	AMOUNT ACCRUED DURING THE YEAR, INCLUDING LICENSE FEES.							
	Spirits.	Malt Liquor.	Malt.	Tobacco.	Cigars.	Acetic Acid.	Bonded Manu- factures.	Seizures.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
851 62	352,225 36	350 00	30,335 86	218,797 24	34,650 87	.....	711 46	.....
54 70	32,425 21	200 00	11,796 96	6,516 55	2,142 66	.....	.....	.....
906 32	384,650 57	550 00	42,132 82	225,313 79	36,793 53	.....	711 46	.....
5,904 11	153,993 37	1,819 70	32,591 36	65,673 06	22,555 55	.....	.....	589 75
123 30	119,817 75	350 00	25,675 67	33,939 09	11,564 58	.....	.....	.....
6,027 41	273,811 12	2,169 70	58,267 03	99,612 15	34,120 13	.....	.....	589 75
40,110 47	5,620,612 98	6,969 70	1,077,808 74	3,563,578 41	897,360 24	8,862 31	45,306 40	1,566 98
.....	64,349 18	.....	27,090 86	58,363 62	5 25	.....	8 42	.....
.....	5,556,263 80	6,969 70	1,050,717 88	3,505,214 79	897,354 99	8,862 31	45,297 98	1,566 98

INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902



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1901-1902.

in Account with Revenue—*Concluded.**Appendix A.)*

CR.

Other Receipts.	Total Duties accrued.	Total Debits.	DIVISIONS.	Deposited to the credit of the Receiver General.	Balances due June 30, 1902.	Total Credits.
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.
810 49	637,881 28	638,732 90	.. Winnipeg.....	638,732 90	.....	638,732 90
170 00	53,251 38	53,306 08	.. Calgary .....	53,306 08	.....	53,306 08
980 49	691,132 66	692,038 98	... <i>Manitoba and N. W. T.</i> ...	692,038 98	.....	692,038 98
640 00	277,862 79	283,766 90	.. Vancouver.....	282,564 81	1,202 09	283,766 90
160 00	191,507 09	191,630 39	.. Victoria .....	191,533 49	96 90	191,630 39
800 00	469,369 88	475,397 29	... <i>British Columbia</i> .....	474,098 30	1,298 99	475,397 29
55,418 87	11,257,484 63	11,297,595 10	.. Totals .....	11,282,142 82	15,452 28	11,297,595 10
409 84	150,227 17		.. LESS—Refunds as per Statement No. 16.			
35,009 03	11,107,257 46		.. Net Revenue.			

W. J. GERALD,  
Deputy Minister.



Dr.

(For Details, see

Balances due by Collectors, July 1, 1901.	Amounts received from Depart- ment to meet Expendi- ture.	DEDUCTIONS FROM SALARIES FOR				Balances due to Collectors, June 30, 1902.	Totals.	DIVISIONS.
		Super- annua- tion.	Insur- ance.	Retire- ment.	Gua- rantee.			
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
43 98	7,564 35	143 28	.....	28 82	24 48	.....	7,804 91	Belleville.....
.....	8,633 33	141 89	.....	94 49	29 52	.....	8,899 23	Brantford.....
.....	1,066 15	20 00	.....	.....	3 60	.....	1,089 75	Cornwall.....
.....	16,525 81	333 88	.....	28 82	52 56	.....	16,941 07	Guelph.....
.....	19,543 01	326 62	.....	208 33	72 24	.....	20,150 20	Hamilton.....
.....	7,868 15	148 27	.....	.....	25 92	.....	8,042 34	Kingston.....
.....	18,563 13	347 02	71 76	85 67	58 86	49 99	19,176 43	London.....
.....	6,425 63	51 60	.....	173 43	23 76	.....	6,674 42	Ottawa.....
.....	5,276 19	80 06	.....	37 44	15 12	.....	5,408 81	Owen Sound.....
.....	6,808 99	49 96	.....	181 13	35 22	41 65	7,116 95	Perth.....
.....	3,478 18	32 32	.....	90 00	13 44	7 50	3,621 44	Peterborough.....
.....	1,132 21	19 96	.....	2 48	5 40	.....	1,160 05	Port Arthur.....
.....	9,071 59	150 74	.....	25 04	31 32	.....	9,281 69	Prescott.....
.....	4,598 04	101 60	.....	28 82	18 72	.....	4,747 18	St. Catharines.....
.....	6,282 39	110 88	.....	25 04	20 16	.....	6,438 47	Stratford.....
.....	34,871 46	634 00	.....	296 03	128 48	.....	35,929 97	Toronto.....
.....	19,555 14	330 42	.....	118 74	72 84	178 29	20,255 43	Windsor.....
.....	6,604 23	100 48	.....	.....	22 50	.....	6,727 21	District Inspectors.....
43 98	183,870 98	3,122 98	71 76	1,424 28	654 14	277 43	189,465 55	Ontario.....
.....	5,284 05	28 04	.....	118 32	23 03	.....	5,453 44	Joliette.....
.....	39,913 51	566 63	.....	534 98	154 80	342 74	41,512 66	Montreal.....
.....	15,062 14	215 05	.....	44 18	43 38	438 72	15,803 47	Quebec.....
.....	6,491 55	55 96	.....	157 44	24 48	44 90	6,774 33	Sherbrooke.....
.....	8,754 68	64 44	.....	221 45	38 10	.....	9,078 67	St. Hyacinthe.....
.....	2,113 94	39 00	.....	.....	6 84	63 74	2,223 52	Three Rivers.....
.....	2,822 73	3 66	.....	125 00	9 75	.....	2,961 14	District Inspectors.....
.....	80,442 60	972 78	.....	1,201 37	360 38	890 10	83,807 23	Quebec.....
.....	8,000 05	133 43	.....	49 97	26 46	.....	8,203 91	St. John.....
.....	2,935 14	50 00	.....	.....	9 00	.....	2,994 14	District Inspector.....
.....	10,935 19	183 43	.....	49 97	35 46	.....	11,204 05	New Brunswick.....
.....	11,012 79	216 62	.....	.....	38 16	.....	11,267 57	Halifax.....
.....	2,321 88	19 96	.....	49 38	8 16	.....	2,399 38	Pictou.....
.....	13,334 67	236 58	.....	49 38	46 32	.....	13,666 95	Nova Scotia.....
100 00	2,258 26	43 96	.....	.....	6 48	.....	2,408 70	Charlottetown, P.E.I....
200 00	15,614 28	213 81	.....	159 92	50 88	.....	16,238 89	Winnipeg.....
.....	4,115 98	32 29	.....	54 98	9 72	.....	4,212 97	Calgary, N.W.T.....
.....	3,820 56	50 00	.....	.....	9 00	.....	3,879 56	District Inspector.....
200 00	23,550 82	296 10	.....	214 90	69 60	.....	24,331 42	Manitoba and N.W.T....



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in Account with Expenditures.

Appendix B.)

CR.

Balances due to Collectors, July 1, 1901.	EXPENDITURES AUTHORIZED BY THE DEPARTMENT.						Balances due by Collectors, June 30, 1902.	Totals.
	Salaries.	Seizures Expendi- ture.	Special Assistance	Rent.	Travel- ling Expenses.	Sundries.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
.....	7,184 05	13 50	.....	.....	196 23	367 15	43 98	7,801 91
.....	8,250 33	.....	.....	50 00	348 50	250 40	.....	8,899 23
.....	1,000 00	.....	.....	.....	.....	89 75	.....	1,089 75
.....	16,021 64	.....	.....	136 92	344 05	438 46	.....	16,941 07
.....	19,773 25	.....	.....	.....	118 45	258 50	.....	20,150 20
.....	7,422 49	.....	.....	135 00	115 50	369 35	.....	8,042 34
.....	17,959 53	.....	619 92	80 00	215 15	301 83	.....	19,176 43
.....	6,048 75	.....	521 82	.....	2 80	101 05	.....	6,674 42
.....	4,752 50	7 75	.....	125 00	376 15	147 41	.....	5,408 81
.....	6,527 43	.....	.....	152 50	145 86	291 16	.....	7,116 95
.....	3,416 66	.....	.....	.....	86 75	118 03	.....	3,621 44
.....	1,050 00	.....	.....	.....	58 70	51 35	.....	1,160 05
.....	8,841 58	.....	.....	.....	100 90	339 21	.....	9,281 69
.....	4,361 64	.....	.....	48 00	179 60	157 94	.....	4,747 18
.....	6,050 00	8 55	.....	.....	193 35	186 57	.....	6,438 47
.....	33,835 49	29 65	1,046 90	.....	518 35	499 58	.....	35,929 97
49 08	18,937 24	.....	100 00	72 00	520 20	576 91	.....	20,255 43
.....	5,723 62	.....	.....	75 00	783 29	145 30	.....	6,727 21
49 08	177,156 20	59 45	2,288 64	874 42	4,303 83	4,689 95	43 98	189,465 55
.....	4,536 55	.....	326 18	.....	339 90	250 81	.....	5,453 44
.....	36,986 19	33 15	2,901 76	.....	870 11	721 45	.....	41,512 66
.....	10,995 06	18 54	3,710 13	.....	609 13	470 61	.....	15,803 47
.....	5,950 00	.....	.....	156 00	423 12	245 21	.....	6,774 33
.....	7,132 30	.....	880 29	144 00	481 32	440 76	.....	9,078 67
.....	1,950 00	.....	205 37	.....	.....	68 15	.....	2,223 52
.....	2,683 33	.....	.....	.....	141 06	36 75	100 00	2,961 14
.....	70,233 43	51 69	8,023 73	300 00	2,864 64	2,233 74	100 00	83,807 23
.....	7,792 68	.....	.....	.....	189 43	227 80	.....	8,209 91
.....	2,500 00	.....	.....	.....	481 49	12 65	.....	2,994 14
.....	10,292 68	.....	.....	.....	670 92	240 45	.....	11,204 05
.....	10,842 50	44 65	.....	.....	145 78	234 64	.....	11,267 57
.....	1,988 93	114 52	17 96	.....	129 21	148 76	.....	2,399 38
.....	12,831 43	159 17	17 96	.....	274 99	383 40	.....	13,666 95
.....	2,200 00	.....	.....	30 00	9 95	68 75	100 00	2,408 70
.....	13,659 62	.....	1,278 07	180 00	612 65	308 55	200 00	16,238 89
.....	2,265 58	.....	74 97	90 00	1,547 85	234 57	.....	4,212 97
.....	2,500 00	.....	.....	.....	1,283 60	95 96	.....	3,879 56
.....	18,425 20	.....	1,353 04	270 00	3,444 10	639 08	200 00	24,331 42



DR.

(For Details, see

Balances due by Collectors, July 1, 1901.	Amounts received from Depart- ment to meet Expendi- ture.	DEDUCTIONS FROM SALARIES FOR				Balances due to Collectors, June 30, 1902.	Totals.	DIVISIONS.
		Super- annua- tion.	Insur- ance.	Retire- ment.	Gua- rantee.			
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
.....	12,680 55	30 00	.....	360 72	46 56	.....	13,117 83	Vancouver.....
.....	5,447 10	117 17	.....	15 00	20 16	.....	5,599 43	Victoria.....
.....	3,155 47	50 00	.....	.....	9 00	.....	3,214 47	District Inspector....
.....	21,283 12	197 17	.....	375 72	75 72	.....	21,931 73	.....British Columbia.....
.....	297 15	.....	.....	.....	.....	.....	297 15	Inspector of Bonded Factories.....
.....	4,632 09	.....	.....	.....	.....	.....	4,632 09	General Expenditure....
.....	423 01	.....	.....	.....	.....	.....	423 01	Legal Expenses.....
.....	8,475 82	.....	.....	.....	.....	.....	8,475 82	Printing.....
.....	992 95	.....	.....	.....	.....	.....	992 95	Stationery.....
.....	2,321 60	.....	.....	.....	.....	.....	2,321 60	Lithographing, Engrav- ing, &c.....
.....	5,485 81	.....	.....	.....	.....	.....	5,485 81	Commission to Customs Officers.....
.....	87 40	.....	.....	.....	.....	.....	87 40	Commission on sale of Stamps for Canada Twist.....
.....	26,243 01	.....	.....	.....	.....	.....	26,243 01	Tobacco Stamps.....
.....	6,567 10	.....	.....	.....	.....	.....	6,567 10	Duty-pay to officers in charge of most impor- tant establishments ...
343 98	391,201 58	5,053 00	71 76	3,315 62	1,188 10	1,167 53	402,341 57	....Grand Totals .....

INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902.



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1901-1902.

in Account with Expenditures—*Concluded.**Appendix B.)*

Cr.

Balances due to Collectors, July 1, 1901.	EXPENDITURES AUTHORIZED BY THE DEPARTMENT.						Balances due by Collectors, June 30, 1902.	Totals.
	Salaries.	Seizures Expendi- ture.	Special Assistance	Rent.	Travel- ling Expenses.	Sundries.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
.....	8,712 88	126 00	1,984 92	913 00	702 52	678 51	.....	13,117 83
.....	4,688 54	.....	480 00	70 00	57 40	303 49	.....	5,599 43
.....	2,500 00	.....	.....	.....	714 47	.....	.....	3,214 47
.....	15,901 42	126 00	2,464 92	983 00	1,474 39	982 00	.....	21,931 73
.....	.....	.....	.....	.....	286 08	11 07	.....	297 15
.....	.....	.....	.....	.....	.....	4,632 09	.....	4,632 09
.....	.....	.....	.....	.....	.....	423 01	.....	423 01
.....	.....	.....	.....	.....	.....	8,475 82	.....	8,475 82
.....	.....	.....	.....	.....	.....	992 95	.....	992 95
.....	.....	.....	.....	.....	.....	2,321 60	.....	2,321 60
.....	.....	.....	.....	.....	.....	5,485 81	.....	5,485 81
.....	.....	.....	.....	.....	.....	87 40	.....	87 40
.....	.....	.....	.....	.....	.....	26,243 01	.....	26,243 01
.....	.....	.....	.....	.....	.....	6,567 10	.....	6,567 10
49 08	307,040 36	396 31	14,148 29	2,457 42	13,328 90	64,477 23	443 98	402,341 57

W. J. GERALD,  
*Deputy Minister.*



HYDRAULIC AND OTHER RENTS.  
No. 5. SUMMARY STATEMENT OF LESSEES' ACCOUNTS, 1901-1902.  
(For Details, see Appendix A.)

Dr.

Cr.

Balances due July 1, 1901.	Accrued during the year ended June 30, 1902.	Totals.		Deposited to the credit of the Receiver General.	Balances due June 30, 1902.	Totals.
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.
1,869 84	3,360 00	5,229 84	Chaudière Falls and Ottawa River. ....	3,346 00	1,883 84	5,229 84
75 00	26 00	101 00	St. Lawrence River. ....	1 00	100 00	101 00
20 00	20 00	40 00	St. Maurice River. ....	20 00	20 00	40 00
70 00	.....	70 00	Rivière du Lièvre. ....	.....	70 00	70 00
655 00	273 00	928 00	Sundry properties. ....	250 00	678 00	928 00
			Land Sales.			
15,573 50	.....	15,573 50	Principal Accounts. ....	.....	15,573 50	15,573 50
9,474 83	.....	9,474 83	Interest. ....	.....	9,474 83	9,474 83
27,738 17	3,679 00	31,417 17		3,617 00	27,800 17	31,417 17

W. J. GERALD,  
Deputy Minister.

INLAND REVENUE DEPARTMENT,  
Ottawa, August 16, 1902.



Balances due July 1, 1901.	Accrued during the year ended June 30, 1902.	Totals.	WORKS.	Deposited to the credit of the Receiver General.	Abatement.	Balances due June 30, 1901.	Totals.
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.
2,600 62		2,600 62	<i>Bridges.</i>			2,600 62	2,600 62
			Dunnville .....				
	10 00	10 00	<i>Ferries.</i>				
	15 00	15 00	Bristol .....	10 00			10 00
	50 00	50 00	Buckingham and Cumberland .....	15 00			15 00
	10 00	10 00	Buffalo and Point Abnot.....	50 00			50 00
	10 00	10 00	Clair Station and Kent.....	10 00			10 00
20 00	10 00	10 00	Cross Point and Campbellton .....	10 00			10 00
		20 00	Edmundston and Maine.....			20 00	20 00
	50 00	50 00	Fort Erie and Buffalo. ....	50 00			50 00
	15 00	15 00	Hawkesbury and Grenville.....	15 00			15 00
1,736 79		1,736 79	Hull (old lease).....			1,736 79	1,736 79
	30 00	30 00	La Passe and Gower Point. ....	30 00			30 00
	6 00	6 00	Montebello and Alfred .....	6 00			6 00
	30 00	30 00	Niagara and Youngstown.....	30 00			30 00
	2 00	2 00	Ottawa and Kettle Island .....			2 00	2 00
	1 00	1 00	Ouelette Street, Detroit.....	1 00			1 00
	5 00	5 00	Papineauville and Brown's wharf. ....	5 00			5 00
	100 00	100 00	Pembroke and Allumette Island (new lease).....	100 00			100 00
1 00		1 00	Pembroke and Allumette Island (old lease).....			1 00	1 00
	200 00	200 00	Prescott and Ogdensburg .....	200 00			200 00
	10 00	10 00	Queenston and Lewiston (new lease)....	10 00			10 00
	60 00	60 00	Queenston and Lewiston (old lease).....	60 00			60 00
	159 00	159 00	Quyon.....	159 00			159 00
	5 00	55 00	Rockliffe and Gatineau .....	10 00	45 00		55 00
	100 00	100 00	Sault Ste. Marie .....	100 00			100 00
		30 00	St. Leonard and Van Buren .....			30 00	30 00
			<i>Sundries.</i>				
8,000 00		8,000 00	Dundas and Waterloo Road.....			8,000 00	8,000 00
	2 00	2 00	Government Telegraph Lines .....	2 00			2 00



No. 6.—MINOR PUBLIC WORKS, 1901-1902 - *Concluded.*

Dr.

Cr.

Balances due July 1, 1901.	Accrued during the year ended June 30, 1902.	Totals.	Works.	Deposited to the credit of the Receiver General.	Abatements	Balances due June 30, 1901.	Totals.
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.
.....	25 00	25 00	<i>Sundries—Concluded</i>	25 00	.....	.....	25 00
.....	175 00	175 00	Warton Docks.....	175 00	.....	.....	175 00
.....			..... Part of building, Portland, N.B. ....		.....	.....	
12,438 41	1,070 00	13,508 41	..... Totals .....	1,073 00	45 00	12,390 41	13,508 41

W. J. GERALD,  
*Deputy Minister.*

INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902.



PREVENTIVE SERVICE, 1901-1902.

No. 7. -IN ACCOUNT WITH EXPENDITURES.

Dr.

Cr.

Amounts received from Department to meet Expendi- tures.	Guarantee.	Total.	EXPENDITURES AUTHORIZED BY DEPARTMENT.					Total.
			Salaries.	Special Assistance.	Travelling Expenses.	Sundries.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 95		1 95			1 95			1 95
750 00		750 00	750 00					750 00
6 90		6 90						6 90
1,110 01		1,110 01				6 90		1,110 01
11 30		11 30		816 66	286 94	6 41		1,110 01
2,599 36		2,605 12			11 30			11 30
612 70		612 70			197 55			2,605 12
2,992 80		2,992 80	1,199 88	1,199 88	12 70	7 81		2,605 12
499 92	5 76	499 92		600 00	56 50			612 70
167 40		167 40		2,986 30				2,992 80
1,185 19		1,185 19		499 92				2,992 80
231 24		231 24			167 40			499 92
269 65		269 65	800 00	277 78	104 27			167 40
409 57		409 57		199 92	29 82	3 14		1,185 19
				115 00	151 40	1 50		231 24
						3 25		269 65
						409 57		409 57
10,847 99	5 76	10,853 75	2,749 88	6,645 46	1,019 83	438 58		10,853 75

INLAND REVENUE DEPARTMENT  
OTTAWA, August 16, 1902.

W. J. GERALD,  
*Deputy Minister.*







BILL STAMPS, 1901-1902.

Dr. No. 9.—BILL STAMP Distributors in account with the Inland Revenue Department. CR.

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BALANCES, JULY 1, 1901.		BALANCES, JUNE 30, 1902.		Totals.
Stamps on hand.	Cash on hand.	Stamps on hand.	Cash on hand.	
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1,372 77	11 54	1,372 77	11 54	1,372 77
.....	33 50	.....	33 50	11 54
160 00	.....	160 00	.....	33 50
1,532 77	45 04	1,532 77	45 04	160 00
Totals .....		Totals .....		1,577 81

Post Office Department.  
Belleville, ex-Collector E. R. Benjamin  
Three Rivers, ex-Collector B. Lassalle.  
McLeod, Colonel J. F., Fort McLeod.

W. J. GERALD,  
*Deputy Minister.*

INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902.



LAW STAMPS, 1901 1902.

No. 10. Law Stamp Distributors in account with the Inland Revenue Department

Dr.

Cr.

Stamps received from Department.	Totals.		Commission of 5 per cent allowed by Department on stamps sold.	Deposited to the credit of the Receiver General.	Stamps on hand on June 30, 1902.	Totals.
\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.
1,500 00	1,500 00	Cameron, R., Registrar, Supreme Court .....	75 00	1,425 00	.....	1,500 00
2,795 00	2,795 00	Audette, J. A., Registrar, Exchequer Court.....	139 75	2,655 25	.....	2,795 00
18,250 00	18,250 00	Lithgow, J. T., Dawson, Yukon Territory .....	.....	.....	18,250 00	18,250 00
22,545 00	22,545 00	Totals .....	214 75	4,080 25	18,250 00	22,545 00

W. J. GERALD,  
*Deputy Minister.*

INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902.



SESSIONAL PAPER No. 12

DR.                    No. 11.—SUNDRY MINOR REVENUES, 1901-1902.                    CR.

Accrued during the year ended June 30, 1902.	Totals.		Deposited to the credit of the Receiver General.	Totals.
\$   cts.	\$   cts.		\$   cts.	\$   cts.
374 00	374 00	.... Fertilizers Inspection Fees. ....	374 00	374 00
211 00	211 00	.... Adulteration of Food Fees. ....	211 00	211 00
6 65	6 65	.... Casual Revenue. ....	6 65	6 65
591 65	591 65	.....Totals.....	591 65	591 65

DR.                    No. 12.—MINOR EXPENDITURES, 1901-1902.                    CR.

Amounts received from Department to meet Expen- ditures.	Totals.		Con- tingencies.	Totals.
\$   cts.	\$   cts.		\$   cts.	\$   cts.
132 00	132 00	....Minor Public Works.....	132 00	132 00

W. J. GERALD,  
*Deputy Minister.*

INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902.



No. 13.—STATEMENT showing the quantities of the several articles subject to Excise and the Duty

ARTICLES SUBJECT TO EXCISE DUTY.	1900.			Duty.
	QUANTITIES.			
	Ex-Manu- factory.	Ex- Warehouse.	Total.	
	Gallons.	Gallons.	Gallons.	
Spirits.....	493 Imported.	2,523,576 *134,969	2,524,069 134,969	4,778,352 20 40,490 72
Totals.....	493	2,658,545	2,659,038	4,818,842 92
Malt Liquor, the duty being paid on malt.....	23,309,172	.....	23,309,172	498 90
Malt.....	Lbs.	Lbs.	Lbs.	904,262 81
	.....	60,284,064	60,284,064	
Cigars--	No.	No.	No.	
Foreign .....	70,693,362	61,799,185	132,492,547	794,965 41
Canadian .....	1,256,590	429,550	1,686,140	5,058 42
Combination.....	2,534,520	1,328,500	3,863,020	11,589 06
Totals.....	74,484,472	63,557,235	138,041,707	811,612 89
Cigarettes--				
Foreign .....	113,256,372	2,184,050	115,440,422	346,321 26
Canadian.....	349,000	200,000	549,000	823 50
Combination .....	72,100	.....	72,100	108 15
Totals.....	113,677,472	2,384,050	116,061,522	347,252 91
Tobacco from Foreign Leaf.....	Lbs.	Lbs.	Lbs.	1,737,151 40
" Canadian Leaf.....	644,818	6,303,787	6,948,605	123,168 86
" Combination Leaf.....	1,782,442	680,933	2,463,375	56,311 26
Snuff .....	528,327	597,896	1,126,223	40,031 25
Canadian Twist.....	219,337	400	219,737	2,945 70
	.....	58,914	58,914	
Totals.....	3,174,924	7,641,930	10,816,854	2,306,861 38
Raw Leaf Tobacco, Foreign .....	.....	9,352,535	9,352,535	971,977 60
Total Duties on Tobacco and Cigarettes.....	.....	.....	.....	3,278,838 98
Inspection Fees on Petroleum.....	.....	.....	.....	5,502 71
Vinegar.....	.....	.....	.....	28,192 25
Acetic Acid.....	.....	.....	.....	9,546 96
Licenses, Spirits.....	.....	.....	.....	2,375 00
" Malt Liquor.....	.....	.....	.....	6,675 00
" Malt .....	.....	.....	.....	6,275 00
" Cigars.....	.....	.....	.....	14,030 00
" Tobacco.....	.....	.....	.....	2,800 50
" Vinegar.....	.....	.....	.....	2,000 00
" Acetic Acid.....	.....	.....	.....	100 00
" Petroleum.....	.....	.....	.....	2 00
	.....	.....	.....	9,891,555 92

\* Spirits imported for use in the manufacture of crude fulminate, on which duty at the rate of 30 cents



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Duty taken for consumption, during the years ended June 30, 1900, 1901 and 1902, accrued thereon.

1901.				1902.			
QUANTITIES.			Duty.	QUANTITIES.			Duty.
Ex-Manu- factory.	Ex-Ware- house.	Total.		Ex-Manu- factory.	Ex-Ware- house.	Total.	
Gallons.	Gallons.	Gallons.	\$ cts.	Gallons.	Gallons.	Gallons.	\$ cts.
914 Imported.	2,707,919 *155,117	2,708,833 155,117	5,131,739 99 46,535 13	2,488 Imported.	2,933,183 * 187,759	2,935,671 187,759	5,561,785 41 56,327 57
914	2,863,036	2,863,950	5,178,275 12	2,488	3,120,942	3,123,430	5,618,112 98
25,108,254	.....	25,108,254	68 90	27,623,767	.....	27,623,767	369 70
Lbs. 1,104	Lbs. 64,722,512	Lbs. 64,723,616	970,855 15	Lbs. .....	Lbs. 71,440,519	Lbs. 71,440,519	1,071,608 74
No. 71,874,913 1,942,666 3,472,940	No. 61,272,370 166,300 2,367,700	No. 133,147,283 2,108,966 5,840,640	798,889 88 6,326 89 17,521 92	No. 79,815,531 2,961,230 2,927,345	No. 62,268,640 750,920 3,056,850	No. 142,084,171 3,712,150 5,984,195	852,508 68 11,136 45 17,952 61
77,290,519	63,806,370	141,096,889	822,738 69	85,704,106	66,076,410	151,780,516	881,597 74
119,343,584	1,024,000 275,000	120,367,584 275,000	361,102 75 412 50	130,963,584	1,315,450 975,000	132,279,034 975,000	397,099 86 1,462 50
741,000	.....	741,000	1,111 50	982,000	.....	982,000	1,473 00
120,084,584	1,299,000	121,383,584	362,626 75	131,945,584	2,290,450	134,236,034	400,035 36
Lbs. 592,597½ 2,624,181½ 557,346½ 199,795	Lbs. 6,171,934½ 482,480½ 644,413 57,597	Lbs. 6,764,532 3,106,662 1,201,759½ 199,795 57,597	1,691,133 43 155,333 23 60,088 10 36,399 20 2,879 85	Lbs. 666,696½ 2,731,051 713,156 173,188	Lbs. 6,442,612½ 200,992 569,650 ..... 72,286½	Lbs. 7,109,309 2,932,043 1,282,806 173,188 72,286½	1,777,327 41 146,640 32 64,102 24 31,635 70 3,614 33
3,973,920½	7,356,425	11,330,345½	2,308,460 56	4,284,091½	7,285,541	11,569,632½	2,423,355 36
.....	9,848,803¾	9,848,803¾	1,026,265 72	.....	10,704,961¾	10,704,961¾	1,137,279 05
.....	.....	.....	3,334,726 28	.....	.....	.....	3,560,634 41
.....	.....	.....	42,067 16	.....	.....	.....	42,881 40
.....	.....	.....	8,809 62	.....	.....	.....	8,762 31
.....	.....	.....	2,500 00	.....	.....	.....	2,500 00
.....	.....	.....	6,500 00	.....	.....	.....	6,600 00
.....	.....	.....	6,475 00	.....	.....	.....	6,200 00
.....	.....	.....	14,695 00	.....	.....	.....	15,762 50
.....	.....	.....	3,122 00	.....	.....	.....	2,944 00
.....	.....	.....	2,175 00	.....	.....	.....	2,425 00
.....	.....	.....	100 00	.....	.....	.....	100 00
.....	.....	.....	1 00	.....	.....	.....	2 00
.....	.....	.....	10,393,108 92	.....	.....	.....	11,220,500 78

per gallon was collected and afterwards refunded, on the exportation of the fulminate.

W. J. GERALD,  
*Deputy Minister*



No. 14.—AMOUNTS deposited monthly to the credit of the Honourable the Receiver General on account of Inland Revenues during the Fiscal Year ended June 30, 1901-2.

	Ontario.	Quebec.	New Brunswick.	Nova Scotia.	Prince Edward Island.	Manitoba and North-west Territories.	British Columbia.	Totals.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
JULY:								
Excise.....	335,489 56	359,265 36	22,201 05	17,317 78	3,625 90	39,366 03	39,172 07	816,467 75
" Seizures.....		20 00					350 00	350 00
Hydraulic Rents.....		1,719 29			12 51			20 00
Weights and Measures.....	1,369 16	59 75		50 00				3,150 96
Gas Inspection.....	862 25			78 00			16 00	1,016 00
Electric Light Inspection.....	159 00	148 75		69 00			37 50	414 25
Methylated Spirits.....	2,800 08	1,605 91		126 98			63 26	4,596 23
Other Revenues.....	2,641 25	723 00	175 00	213 00	10 00	240 00	250 00	4,252 25
Totals.....	343,321 30	363,542 06	22,376 05	17,884 76	3,648 41	39,606 03	39,888 83	830,267 44
AUGUST:—								
Excise.....	378,420 26	402,620 35	21,651 46	19,434 55	4,001 05	59,199 25	39,555 89	924,882 81
Hydraulic Rents.....	1 00			6 00			25 00	32 00
Minor Public Works.....			43 75					43 75
Weights and Measures.....		2,515 95	328 95	296 42	54 35	443 80	62 45	5,944 56
Gas Inspection.....	2,242 64	481 75	17 00	17 50		11 00	28 50	2,008 25
Electric Light Inspection.....	1,452 50	371 50	117 50	36 25		24 50	74 00	1,120 00
Methylated Spirits.....	496 25							
Other Revenues.....	3,381 01	1,625 23	171 38			67 70		5,245 32
	393 75	135 00		60 00	30 00		45 00	663 75
Totals.....	386,387 41	407,749 78	22,330 04	19,850 72	4,085 40	59,746 25	39,790 84	939,940 44
SEPTEMBER:—								
Excise.....	381,356 92	394,045 72	21,488 01	20,007 00	4,576 90	57,423 72	42,663 20	920,961 47
" Seizures.....	5 00							5 00
Minor Public Works.....			10 00					10 00
Weights and Measures.....		2,647 25	239 10	253 99	92 77	626 97	70 20	5,949 42
Gas Inspection.....	2,019 14	429 00	16 25	30 00		33 75	82 50	1,542 75
Electric Light Inspection.....	951 25	301 25	103 75	31 75		63 75	59 00	929 00
Methylated Spirits.....	369 50							
Other Revenues.....	3,796 77	2,125 55	47 97	105 57			64 94	6,140 80
	449 10	10 55	10 00	3 00				472 65
Totals.....	388,947 68	399,559 32	21,915 08	20,431 31	4,669 67	58,148 19	42,339 84	936,011 09



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OCTOBER:—										
Excise .....	421,464 99	462,374 70	22,247 04	23,118 88	4,381 60	68,591 44	40,443 93	1,042,622 58		
Hydraulic Rents .....	300 01	1 00						301 00		
Weights and Measures .....	5,576 03	1,642 46	111 60	273 31	58 84	759 24	198 25	8,619 73		
Gas Inspection .....	1,285 00	411 00	76 50	47 00	9 00	31 75	33 00	1,893 25		
Electric Light Inspection ..	404 75	337 75	20 25	143 25		22 50	96 25	1,024 75		
Methylated Spirits ..	4,510 78	1,437 94				66 23		6,014 95		
Other Revenues .....	407 25			55 00				462 25		
Totals ..	433,918 80	466,204 85	22,455 39	23,637 44	4,449 44	69,471 16	40,771 43	1,060,938 51		
NOVEMBER:—										
Excise .....	406,230 00	439,910 97	25,021 07	22,270 14	5,123 22	75,213 18	40,017 55	1,013,786 13		
" Seizures ..				50 00				50 00		
Hydraulic Rents .....	2 00						18 00	20 00		
Minor Public Works ..	1 00	5 00	43 75				1 00	50 75		
Weights and Measures ..	2,305 72	1,392 91	161 25		66 24	546 11	9 25	4,631 95		
Gas Inspection ..	954 50	584 50	9 00	37 00		42 00	29 75	1,656 75		
Electric Light Inspection ..	621 25	416 00	13 25	109 00		100 75	129 50	1,389 75		
Methylated Spirits ..	3,315 04	1,489 81	44 79	251 60		232 73	60 17	5,394 14		
Other Revenues .....	262 50	1 80		71 00	25 00			360 30		
Totals ..	413,692 01	443,800 99	25,293 11	22,939 21	5,214 46	76,134 77	40,265 22	1,027,339 77		
DECEMBER:—										
Excise .....	423,236 47	529,407 74	20,042 91	24,042 10	4,611 52	57,286 80	37,332 63	1,095,960 17		
" Seizures ..		25 00						25 00		
Hydraulic Rents .....	303 00						5 00	308 00		
Minor Public Works ..	50 00							50 00		
Weights and Measures ..	3,145 88	792 69	151 00	134 31	14 25	214 82	51 90	4,504 85		
Gas Inspection ..	951 50	421 05	29 25	23 00	1 50		34 00	1,460 30		
Electric Light Inspection ..	639 75	309 75	28 75	76 00	2 50	32 25	155 50	1,244 50		
Methylated Spirits ..	3,544 66	1,538 92	46 38	159 75				5,286 71		
Other Revenues .....	479 75	11 50				10 00	4 00	565 25		
Totals ..	422,351 01	532,506 65	20,298 29	24,426 16	4,629 77	57,543 87	37,583 03	1,109,338 78		
JANUARY:—										
Excise .....	367,272 91	374,799 83	22,129 88	21,818 46	4,842 95	52,708 14	36,581 11	880,153 28		
" Seizures ..	186 00	105 20						291 20		
Hydraulic Rents .....	500 00	1 00		22 00			1 00	524 00		
Minor Public Works ..	26 00							26 00		
Weights and Measures ..	3,533 37	596 95	62 90	138 41	11 95	605 80	97 15	5,046 53		
" Seizures ..	5 00							5 00		
Gas Inspection ..	1,543 25	449 25	74 50	67 00	14 25	96 00	42 50	2,286 75		
" Seizures ..	5 00							5 00		
Electric Light Inspection ..	729 75	341 75	32 75	14 25		50 75	171 50	1,310 75		
Methylated Spirits ..	3,901 22	1,368 30	47 83				59 24	5,376 59		
Other Revenues .....	654 70	21 00					1 80	677 50		
Totals ..	378,357 20	377,683 28	22,347 86	22,060 12	4,869 15	53,460 69	36,954 30	895,732 60		



No. 14. Amounts deposited monthly to the credit of the Honourable the Receiver General, &c. *Concluded.*

	Ontario.		Quebec.		New Brunswick.		Nova Scotia.		Prince Edward Island.		Manitoba and North-west Territories.		British Columbia.		Totals.	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
FEBRUARY:																
Excise.....	331,454	20	361,727	33	18,579	53	16,984	31	3,252	30	50,110	41	31,230	66	813,338	71
" Seizures.....	50	00					113	25							163	25
Minor Public Works.....					43	75									43	75
Weights and Measures.....	1,567	72	672	28	70	10	150	30	18	55	233	65	4	30	2,716	90
Gas Inspection.....	1,066	75	556	75	17	25	22	00			36	75	48	50	1,748	00
Electric Light Inspection.....	738	50	610	75	49	25	27	75	4	25	48	75	229	50	1,708	75
Methylated Spirits.....	3,078	43	2,457	10			168	49							5,704	02
Other Revenues.....	457	90			23	00	24	00					28	00	532	90
Totals.....	338,413	50	366,024	21	18,782	88	17,490	10	3,275	10	50,429	56	31,540	96	825,956	31
MARCH:																
Excise.....	330,967	76	372,146	65	22,746	53	14,660	99	4,274	51	52,468	50	38,646	92	835,911	86
" Seizures.....	50	00	10	00			100	00							160	00
Hydraulic Rents.....	1,250	00	1	00											1,251	00
Weights and Measures.....	3,612	81	710	15	51	35	35	52	16	55	200	68	2	60	4,659	66
Gas Inspection.....	995	25	529	50	18	75	27	75	9	00	76	75	49	25	1,706	25
Electric Light Inspection.....	715	75	611	50	97	75	60	25	5	50	54	75	62	75	1,608	25
Methylated Spirits.....	3,600	84	1,068	77	43	47	232	15							4,945	23
Other Revenues.....	248	25			1	00	4	00	6	00					259	25
Totals.....	341,470	66	375,077	57	22,958	85	15,120	66	4,311	56	52,800	68	38,761	52	850,501	50
APRIL:																
Excise.....	398,443	75	428,900	56	19,117	86	21,147	50	5,179	34	60,206	90	35,485	02	968,480	93
" Seizures.....	50	00	2	48			100	00					139	75	292	23
Hydraulic Rents.....	11	00	1	00											12	00
Minor Public Works.....	290	00	11	00											311	00
Weights and Measures.....	2,976	28	1,013	27	10	00									4,459	19
" Seizures.....	20	60			36	95	97	14	22	60	208	40	104	55	20	00
Gas Inspection.....	1,433	00	523	75											2,267	00
Electric Light Inspection.....	542	75	310	50	93	50	50	75	9	00	62	25	94	75	1,066	00
Methylated Spirits.....	4,095	35	987	08	43	00	79	25			3	00	87	50	5,125	76
Other Revenues.....	534	25	50	00	1	00	3	00							588	25
Totals.....	408,396	38	431,799	64	19,345	64	21,477	64	5,210	94	60,480	55	35,911	57	982,622	36



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MAY:--									
Excise.....	391,078 08	423,929 58	25,199 07	17,614 93	5,241 15	52,136 40	41,055 08	956,254 29	
" Seizures.....	1 00	4 40					1 00	4 40	
Hydraulic Rents.....	255 00	65 00	43 75					2 00	
Minor Public Works.....	1,161 54	1,574 24	70 20	109 25	18 47	346 06	146 85	363 75	
Weights and Measures.....	1,332 00	726 25	27 00	36 75	2 50	76 50	20 50	3,429 61	
Gas Inspection.....	614 00	1,095 50	35 75	20 00	3 75	43 50	131 50	2,221 50	
Electric Light Inspection.....	4,286 73	1,823 01					66 77	1,944 00	
Methylated Spirits.....	419 25	14 00	17 00					6,176 51	
Other Revenues.....								450 25	
Totals.....	399,150 60	429,231 98	25,392 77	17,780 93	5,265 87	52,602 46	41,421 70	970,846 31	
JUNE:--									
Excise.....	399,969 26	440,243 55	30,284 88	15,786 79	6,218 65	67,328 21	51,924 49	1,011,755 83	
" Seizures.....	25 00	100 00		0 90			100 00	225 90	
Hydraulic Rents.....	996 00	101 00					50 00	1,147 00	
Minor Public Works.....	15 00	159 00						174 00	
Weights and Measures.....	5,264 69	3,430 38	211 35	361 79	52 35	394 31	84 45	9,799 32	
Gas Inspection.....	2,892 75	1,232 00	100 25	64 75	9 00	45 75	65 50	4,410 00	
Electric Light Inspection.....	1,203 75	1,041 25	105 00	157 25		15 00	61 50	2,583 75	
Methylated Spirits.....	4,259 52	2,169 80	94 47	171 64		45 31	43 73	6,784 47	
Other Revenues.....	494 80	16 00	1 00				3 00	514 80	
Totals.....	415,120 77	448,492 98	30,796 95	16,543 12	6,280 00	67,828 58	52,332 67	1,037,395 07	
Grand total.....	4,679,557 32	5,041,673 31	274,292 91	239,642 17	55,909 77	698,252 79	477,561 91	11,466,890 18	

INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902.

W. J. GERALD,  
*Deputy Minister.*



	July.	August.	September.	October.	November.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Spirits..... { 1900-1901....	361,460 24	402,425 25	435,297 96	481,928 82	510,226 61
{ 1901-1902....	418,004 41	444,122 73	475,449 43	553,024 81	520,641 18
Increase, 1901-1902.....	56,544 17	41,697 48	40,151 47	71,095 99	10,414 57
Decrease, 1901-1902.....					
Malt Liquor..... { 1900-1901....	5,850 00	150 00	200 00	160 00	50 00
{ 1901-1902....	5,763 00	400 00	200 00	119 70	
Increase, 1901-1902.....		250 00		19 70	
Decrease, 1901-1902.....	87 00				50 00
Malt..... { 1900-1901....	64,501 88	79,212 25	75,743 28	89,622 72	82,803 61
{ 1901-1902....	89,750 77	83,599 86	86,040 79	90,659 67	93,796 80
Increase, 1901-1902.....	25,248 89	13,387 61	10,297 51	1,036 95	10,993 19
Decrease, 1901-1902.....					
Tobacco..... { 1900-1901....	268,257 78	296,948 65	274,512 96	321,780 16	309,395 80
{ 1901-1902....	280,531 88	309,629 47	283,569 82	334,919 47	313,297 04
Increase, 1901-1902.....	12,274 10	12,680 82	9,056 86	13,139 31	3,901 24
Decrease, 1901-1902.....					
Cigars. .... { 1900-1901....	83,391 89	76,159 01	69,003 54	75,674 58	68,921 15
{ 1901-1902....	88,065 86	74,304 77	72,305 99	76,643 89	73,254 03
Increase, 1901-1902.....	4,673 97		3,302 45	969 31	4,332 88
Decrease, 1901-1902.....		1,854 24			
Acetic Acid..... { 1900-1901....	107 69	419 94	576 18	2,340 81	3,068 57
{ 1901-1902....	929 87	84 73	497 94	50 00	1,937 52
Increase, 1901-1902.....	822 18				
Decrease, 1901-1902.....		335 21	78 24	2,290 81	1,131 05
Manufactures in bond.. { 1900-1901....	3,427 34	5,633 38	6,383 94	5,213 65	3,251 94
{ 1901-1902....	4,187 74	4,889 99	6,019 83	5,997 74	3,755 91
Increase, 1901-1902.....	760 40			784 09	503 97
Decrease, 1901-1902.....		743 39	364 11		
Seizures..... { 1900-1901....	607 40	111 58	91 70		64 00
{ 1901-1902....	350 00		5 00		50 00
Increase, 1901-1902.....					
Decrease, 1901-1902.....	257 40	111 58	86 70		14 00
Other receipts..... { 1900-1901....	11,407 84	1,477 79	720 35	2,030 32	1,701 97
{ 1901-1902....	11,921 63	2,492 20	1,840 08	2,111 59	1,942 46
Increase, 1901-1902.....	513 79	1,014 41	1,119 73	81 27	240 49
Decrease, 1901-1902.....					
Total Increase, 1901-1902.....	100,493 10	65,985 90	63,398 97	84,835 81	29,191 29
" Decrease, 1901-1902.....					
Total Revenue, 1900-1901.....	799,012 06	853,537 85	862,529 91	978,691 06	979,483 65
" 1901-1902.....	899,505 16	919,523 75	925,928 88	1,063,526 87	1,008,674 94



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## REVENUE.

Statement, 1900-1901 and 1901-1902.

December.	January.	February.	March.	April.	May.	June.	Totals.
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
606,778 19	388,089 75	402,410 09	367,272 93	411,473 53	417,080 79	396,330 96	5,180,775 12
676,881 73	408,858 85	393,059 83	376,589 33	474,053 88	437,414 92	442,511 88	5,620,612 98
70,103 54	20,769 10	.....	9,316 40	62,580 35	20,334 13	46,180 92	439,837 86
.....	.....	9,350 26	.....	.....	.....	.....	.....
50 00	68 50	50 00	.....	13 70	.....	36 70	6,568 90
50 00	75 00	25 00	207 00	.....	130 00	.....	6,969 70
.....	6 50	.....	207 00	.....	130 00	.....	400 80
.....	.....	25 00	.....	13 70	.....	36 70	.....
88,133 59	82,493 39	71,052 68	97,349 63	84,397 93	89,148 94	81,870 25	977,330 15
85,668 44	85,450 98	81,900 03	92,750 17	112,233 63	97,513 21	78,444 39	1,077,808 74
.....	2,957 59	10,847 35	.....	27,835 70	8,364 27	.....	100,478 59
2,465 15	.....	.....	4,599 46	.....	.....	3,425 86	.....
228,776 74	251,383 61	249,619 99	283,015 24	298,461 82	298,090 22	257,605 31	3,337,848 28
268,333 92	280,629 91	274,692 36	289,368 13	327,860 41	308,902 69	291,843 31	3,563,578 41
39,557 18	29,246 30	25,072 37	6,352 89	29,398 59	10,812 47	34,238 00	225,730 13
.....	.....	.....	.....	.....	.....	.....	.....
66,833 68	57,127 84	56,851 05	62,746 82	71,975 37	76,396 05	72,352 71	837,433 69
77,771 43	60,945 77	61,263 84	64,417 61	82,743 16	82,682 66	82,961 23	897,360 24
10,937 75	3,817 93	4,412 79	1,670 79	10,767 79	6,286 61	10,608 52	59,926 55
.....	.....	.....	.....	.....	.....	.....	.....
801 15	39 97	281 63	.....	105 87	192 76	975 05	8,909 62
1,631 21	1,089 76	.....	.....	477 11	147 17	2,017 00	8,862 31
830 06	1,049 79	.....	.....	371 24	.....	1,041 95	.....
.....	.....	281 63	.....	.....	45 59	.....	47 31
2,164 06	1,599 30	1,393 64	3,529 09	3,441 89	4,295 21	3,908 72	44,242 16
2,224 50	1,135 50	1,738 44	2,313 26	3,944 35	4,833 14	4,266 00	45,306 40
60 44	.....	344 80	.....	502 46	537 93	357 28	1,064 24
.....	463 80	.....	1,215 83	.....	.....	.....	.....
.....	100 00	38 56	14 80	10 00	115 70	137 95	1,291 69
31 20	285 00	163 25	262 48	194 15	.....	225 90	1,566 98
31 20	185 00	124 69	247 68	184 15	.....	87 95	275 29
.....	.....	.....	.....	.....	115 70	.....	.....
1,717 50	1,796 19	1,785 41	1,323 62	1,514 16	1,875 50	2,114 35	29,465 00
2,474 06	2,125 83	1,839 84	2,326 62	1,963 13	2,708 23	1,673 20	35,418 87
756 56	329 64	54 43	1,003 00	448 97	832 73	.....	5,953 87
.....	.....	.....	.....	.....	.....	441 15	.....
119,811 58	57,898 05	31,199 54	12,982 47	132,075 55	47,136 85	88,610 91	833,620 02
.....	.....	.....	.....	.....	.....	.....	.....
995,254 91	782,698 55	783,483 05	815,252 13	871,394 27	887,195 17	815,332 00	10,423,864 61
1,115,066 49	840,596 60	814,682 59	828,234 60	1,003,469 82	934,332 02	903,942 91	11,257,484 63

W. J. GERALD,  
Deputy Minister.



No. 16.—REFUNDS of Revenue during the Fiscal Year ended June 30, 1902.

EXCISE.

Articles.	To whom paid.	Date.	Divisions.	Under what Authority Refunded.	Amounts.	Totals.
		1901.			\$ cts.	% cts.
Spirits.	Swift, E. G.	July 19.	Windsor	Refunded under Revised Statutes, cap. 34, sec. 34.	104 25	
	"	" 23.	"	"	51 64	
	"	Aug. 2.	"	"	196 63	
	Austin, A. S.	" 9.	"	"	611 21	
	Swift, E. G.	" 20.	"	"	273 05	
	"	Sept. 6.	"	"	85 42	
	"	" 12.	"	"	95 47	
	"	" 17.	"	"	124 60	
	"	" 24.	"	"	109 02	
	"	Oct. 4.	"	"	102 43	
	Heney, J. J.	" 14.	Prescott.	"	11,543 03	
	Swift, E. G.	" 26.	Windsor	"	523 99	
	Eastern Township Bank.	Nov. 5.	Sherbrooke	"	7,570 83	
	Swift, E. G.	" 7.	Windsor	"	29 62	
	Hamilton, J. S., & Co.	" 8.	Brantford	"	54 87	
	Swift, E. G.	" 12.	Windsor	"	148 41	
	"	" 21.	"	"	419 85	
	"	" 23.	"	"	34 86	
	Belmer, J. E.	" 30.	"	"	961 26	
	Swift, E. G.	" 30.	"	"	181 39	
	"	Dec. 4.	"	"	38 76	
	Hamilton, J. S., & Co.	" 7.	Brantford	"	71 17	
	Swift, E. G.	" 10.	Windsor	"	113 20	
	"	" 10.	"	"	15 92	
	"	" 24.	"	"	206 23	
		1902.				
	"	Jan. 9.	"	"	310 38	
	"	" 20.	"	"	7 00	
	"	" 20.	"	"	59 52	
	"	" 21.	"	"	107 39	
	"	" 28.	"	"	116 85	
	"	Feb. 10.	"	"	249 83	
	"	" 21.	"	"	278 03	
	"	Mar. 10.	"	"	388 13	







No. 16.—REFUNDS of Revenue during the Fiscal Year ended June 30, 1902—*Continued.*

EXCISE—*Continued.*

Articles.	To whom paid.	Date.	Divisions.	Under what Authority Refunded.	Amounts.	Totals.
Malt— <i>Contd.</i>					£	cts.
	Union Brewing Co.	July	Victoria.	Refunded under Revised Statutes, cap. 29, sec.	90 00	72
	Ambrose, T. H.	"	Peterborough.	"	326 75	72
	Cronmiller & White.	"	St. Catharines.	"	218 33	72
	Schwartz Win.	"	Winnipeg.	"	71 50	72
	Clark, L. H.	Aug.	Kingston.	"	1,024 45	72
	Ready, James.	"	St. John, N.B.	"	676 45	72
	Nutter, S. C.	"	Sherbrooke.	"	851 84	72
	Blackwood, W.	"	Winnipeg.	"	110 98	72
	Beaumont Brewing Co., The.	"	Quebec.	"	429 00	72
	McCarthy, D. J.	"	Prescott.	"	570 08	72
	Labatt, J.	Sept.	London.	"	15 72	172
	Bowie R.	"	Prescott.	"	288 13	72
	Proteau & Carignan.	"	Quebec.	"	249 00	72
	McCarthy, D. J.	"	Prescott.	"	11 16	232
	Grant's Spring B. Co., Ltd.	Oct.	Hamilton.	"	432 27	232
	May, J. P.	"	Halifax.	"	43 71	232
	Curren, A. B.	"	"	"	46 11	232
	Wickwire, W. N.	"	"	"	1,082 91	232
	Victoria Phoenix B. Co.	"	Victoria.	"	364 49	232
	Wilson, D. H.	"	Toronto.	"	225 45	172
	McCarthy, D. J.	"	Prescott.	"	25 68	72
	Capital B. and M. Co., The.	Dec.	Ottawa.	"	56 76	72
	Boswell Bros.	"	Quebec.	"	58 44	72
		1902.				
	Heuser, Peter.	Jan.	London.	"	33 36	72
	Wilson, D. H.	"	Toronto.	"	76 87	72
	Ambrose, T. H.	"	Peterborough.	"	9 39	232
	Wickwire, W. N.	"	Halifax.	"	1,036 83	232
	Curren, A. B.	"	"	"	85 31	232
	May, J. P.	"	"	"	29 35	232
	Victoria Phoenix B. Co.	"	Victoria.	"	337 84	232
	Fort Steele Mercantile Co.	"	Vancouver.	"	26 88	72
	Carling, T. H.	"	London.	"	12 33	172
	Mace, T. F.	Feb.	Montreal.	"	230 69	72



										27,090 86			
Labatt, John.	22..	London.	34	178.	27 65								
Daves, A. J.	18..	Montreal.	34	178.	59 05								
Walkerville B. Co., Ltd.	19..	Windsor	34	238.	133 95								
Carling, T. H.	2..	London.	34	238.	11 10								
Curren, A. E.	2..	Halifax.	34	238.	27 45								
Wickwire, W. N.	2..	"	34	238.	1,072 80								
Victoria Phoenix B. Co.	2..	Victoria	34	238.	270 68								
Gowen, C. N.	21..	"	34	238.	4 73								
Dowing & Marstrand B. Co.	18..	Vancouver.	34	153.	98 25								
"	24..	"	34	153.	60 00								
Carling, T. H.	4..	London.	29	238.	105 65								
McCarthy, D. J.	9..	Prescott	31	78.	47 90								
Victoria Phoenix B. Co., The	9..	Victoria	34	238.	509 18								
Wickwire, W. N.	9..	Halifax.	34	238.	859 80								
Curren, A. E.	16..	"	34	238.	42 72								
Carling, T. H.	19..	London.	34	238.	5 48								
Tobacco.....													
Fraser, James	19..	Halifax.	34	238.	143 72								
Henry, James	19..	Montreal.	34	259.	4 83								
Fin, S.	19..	"	34	259.	1 35								
Fortier, J. M.	19..	"	34	259.	3 33								
American Tobacco Co., Ltd., The.	19..	"	34	259.	707 82								
Isaacs, A.	23..	St. John, N.B.	34	238.	52 18								
Macdonald, Sir W. C.	23..	Montreal.	34	238.	111 10								
McKenna, Bros.	23..	Pictou	34	238.	115 68								
American Tobacco Co., Ltd., The.	25..	Montreal.	34	238.	3 04								
Isaacs, A.	1..	St. John, N.B.	34	238.	4 31								
McKenna, A.	2..	Pictou	34	238.	435 18								
Gould, T. F.	2..	Victoria	34	238.	24 75								
McKenna, Bros.	12..	Pictou	34	238.	48 48								
Isaacs, A.	12..	St. John, N.B.	34	238.	14 23								
G. E. Tuckett & Son Co.	12..	Hamilton	34	259.	72 50								
Williams, J. S.	12..	Toronto	34	238.	192 80								
Spilling, M. E.	12..	"	34	238.	14 50								
Fortier, J. M.	13..	Montreal.	34	238.	1,980 75								
"	13..	"	34	259.	81 71								
Henry, Jas.	14..	"	34	259.	6 05								
Fin, S.	14..	"	34	259.	1 66								
Fortier, J. M.	14..	"	34	259.	8 37								
American Tobacco Co., Ltd., The.	14..	"	34	259.	691 50								
McKenna, A.	14..	Pictou	34	238.	52 16								
American Tobacco Co., Ltd., The.	10..	Montreal.	34	238.	229 05								
McKenna, Bros.	10..	Pictou	34	238.	59 28								
Folan & Co., John.	10..	Halifax	34	238.	33 10								
McKenna, A.	17..	Pictou	34	238.	34 08								



No. 16. REFUNDS of Revenue during the Fiscal Year ended June 30, 1902—*Continued.*EXCISE *Continued.*

Articles.	To whom paid.	Date.	Divisions.	Under what Authority Refunded.	Amounts.		Total.	
					£	cts.	£	cts.
Tobacco <i>Cont.</i>	McKenna, A. ....	Sept. 17.	Pictou .....	Refunded under Revised Statutes, cap. 34, sec. 238 .....	117	52		
	G. E. Tuckett & Son Co., Ltd., The. ....	" 17.	Hamilton .....	" 34 " 259 .....	88	74		
	Henry, James .....	" 17.	Montreal. ....	" 34 " 259 .....	6	06		
	American Tobacco Co., Ltd., The. ....	" 17.	" .....	" 34 " 259 .....	832	82		
	Fortier, J. M. ....	" 17.	" .....	" 34 " 259 .....	1	23		
	Fin, S. ....	" 17.	" .....	" 34 " 259 .....	1	18		
	Houde & Co., B. ....	" 17.	Quebec .....	" 34 " 259 .....	91	12		
	Isaacs, A. ....	" 17.	St. John, N.B. ....	" 31 " 259 .....	10	22		
	Fortier, J. M. ....	" 17.	Montreal .....	" 34 " 238 .....	57	12		
	Housinger, B. F. ....	" 27.	London .....	" 34 " 238 .....	10	00		
	Fortier, J. M. ....	" 27.	Montreal .....	" 34 " 238 .....	8	60		
	Flynn, F. L. ....	" 27.	Hamilton .....	" 34 " 238 .....	12	40		
	Fortier, J. M. ....	Oct. 4.	Montreal .....	" 34 " 238 .....	7	00		
	Martin, M. ....	" 4.	" .....	" 34 " 238 .....	15	50		
	American Tobacco Co., Ltd., The. ....	" 4.	" .....	" 34 " 238 .....	840	00		
	Tobin & Co., John .....	" 4.	Halifax .....	" 34 " 238 .....	37	62		
	McKenna, A. ....	" 4.	Pictou .....	" 34 " 238 .....	442	80		
	G. E. Tuckett & Son Co., Ltd., The. ....	" 12.	Hamilton .....	" 29 " 78 .....	106	21		
	Isaacs, A. ....	" 12.	St. John, N.B. ....	" 34 " 259 .....	18	12		
	McKenna, A. ....	" 12.	Pictou .....	" 34 " 238 .....	108	08		
	McKenna, Bros. ....	" 12.	" .....	" 34 " 238 .....	107	36		
	Fortier, J. M. ....	" 12.	Montreal .....	" 34 " 238 .....	118	56		
	G. E. Tuckett & Son Co., Ltd., The. ....	" 14.	Hamilton .....	" 34 " 238 .....	1,081	23		
	Houde & Co. ....	" 16.	Quebec .....	" 34 " 259 .....	79	71		
	Henry, Jas. ....	" 16.	Montreal .....	" 34 " 259 .....	4	36		
	American Tobacco Co., Ltd., The. ....	" 16.	" .....	" 34 " 259 .....	661	13		
	Fortier, J. M. ....	" 16.	" .....	" 34 " 259 .....	0	42		
	Fin, S. ....	" 16.	" .....	" 34 " 259 .....	1	07		
	McKenna, A. ....	" 16.	Pictou .....	" 34 " 238 .....	78	64		
	McKenna, Bros. ....	" 16.	" .....	" 34 " 238 .....	114	56		



Gould, T. F.	"	18.	Victoria.	"	34	238.	12 30
Tobin, John & Co.	"	30.	Halifax.	"	34	238.	5 68
McKenna, A.	"	30.	Pictou.	"	34	238.	54 72
Henry, James.	Nov.	8.	Montreal.	"	34	238.	27 60
Lemesurier, John.	"	19.	Quebec.	"	34	259.	17 29
Henry, James	"	19.	Montreal.	"	34	259.	9 51
American Tobacco Co., Ltd., The.	"	19.	"	"	34	259.	705 91
Fortier, J. M.	"	19.	"	"	34	259.	2 99
Fin, S.	"	19.	"	"	34	259.	1 27
Isaacs, A.	"	19.	St. John, N.B.	"	34	259.	7 29
G. E. Tuckett & Son Co., Ltd., The.	"	19.	Hamilton.	"	34	259.	94 53
Fortier, J. M.	"	19.	Montreal.	"	34	238.	175 27
McKenna, Bros.	"	19.	Pictou.	"	34	238.	12 16
McKenna, A.	"	19.	"	"	34	238.	75 52
Nelson, C. H.	"	19.	Montreal.	"	34	238.	89 10
Nolan, J. F.	"	19.	London.	"	34	238.	100 30
Olmsted, Geo.	"	19.	"	"	34	238.	77 90
Kelly, G.	"	19.	"	"	34	238.	160 80
Smith, James.	"	19.	"	"	34	238.	130 90
Manness, S. R.	"	19.	"	"	34	238.	41 60
Houde, B. & Co.	"	19.	Quebec.	"	34	259.	81 70
G. E. Tuckett & Son Co., Ltd., The.	"	19.	Hamilton.	"	34	238.	881 75
Youngheart, Ed.	"	19.	Montreal.	"	34	238.	263 60
G. E. Tuckett & Son Co., Ltd., The.	"	19.	Hamilton.	"	34	238.	17 85
Macdonald, Sir W. C.	"	21.	"	"	34	238.	572 90
"	"	22.	Montreal.	"	34	238.	20 12
Seaton, R. B. & Co.	"	22.	"	"	34	238.	15 84
McKenna, A.	"	26.	Halifax.	"	34	238.	12 04
Brener, A. H.	"	26.	Pictou.	"	34	238.	63 60
McNee, John.	"	26.	London.	"	34	238.	103 30
American Tobacco Co., Ltd., The.	"	30.	"	"	34	238.	302 40
"	Dec.	4.	Montreal.	"	34	238.	450 60
"	"	4.	"	"	34	270.	582 42
Fair, T. J.	"	4.	Brantford.	"	34	238.	142 70
Grothe, L. O.	"	4.	Montreal.	"	34	238.	403 50
Henry, Jas.	"	6.	"	"	34	238.	276 60
Tobin, John & Co.	"	6.	Halifax.	"	34	238.	39 64
Ronan, S.	"	7.	Montreal.	"	34	238.	10 20
American Tobacco Co., Ltd., The.	"	9.	"	"	34	270.	11 31
G. E. Tuckett & Son Co., Ltd., The.	"	10.	Hamilton.	"	34	238.	99 15
McKenna, A.	"	10.	Pictou.	"	34	238.	215 16
Isaacs, A.	"	10.	St. John.	"	34	259.	13 16



No. 16.—REFUNDS of Revenue—Continued.

EXCISE—Continued.						
Articles.	To whom paid.	Date.	Divisions.	Under what Authority Refunded.	Amounts.	Totals.
Tobacco— <i>Cont.</i>		1901.				
				Refunded under Revised Statutes, cap. 34, sec.		
Isaacs, A.	Dec.	13.	St. John.	238	52 50	
Fortier, J. M.	"	16.	Montreal	238	173 53	
Henry, Jas.	"	16.	"	238	5 79	
Tansy, C. E.	"	16.	St. Catharines	238	30 50	
Henry, Jas.	"	18.	Montreal	238	5 70	
"	"	19.	"	259	7 08	
American Tobacco Co., Ltd., The	"	19.	"	259	530 23	
Fortier, J. M.	"	19.	"	259	4 61	
Fin, S.	"	19.	"	259	1 51	
Houde, B. & Co.	"	19.	Quebec	259	84 06	
McHugh, J.	"	19.	St. Catharines	238	58 40	
Fortier, J. M.	"	21.	Montreal	238	28 90	
McKenna, A.	"	23.	Pictou	238	237 68	
Daly, John M.	"	26.	London	238	93 20	
Ward, W.	"	31.	"	238	140 40	
		1902.				
Dyer, J. J.	Jan.	2.	"	238	138 20	
G. E. Tuckett & Son Co., Ltd., The	"	11.	Hamilton	78	112 12	
Kelly, G.	"	11.	London	259	89 10	
Brener, A. H.	"	11.	"	238	131 30	
McDonald, R. D.	"	11.	"	238	363 10	
Tobin, John, Co.	"	16.	Halifax	238	10 62	
Fortier, J. M.	"	16.	Montreal	238	2,566 05	
Fin, S.	"	16.	"	259	0 66	
Henry, James.	"	16.	"	259	2 96	
American Tobacco Co., Ltd., The	"	16.	"	259	714 93	
Isaacs, A.	"	16.	St. John, N.B.	259	11 77	
Kimberley, G. F.	"	16.	St. Catharines	238	45 10	
Fortier, J. M.	"	16.	Montreal	238	120 80	
"	"	16.	"	238	2,630 20	
Houde, B. & Co.	"	17.	Quebec	259	67 48	
Blumenstiel, I.	"	18.	Hamilton	238	127 90	
McKenna, A.	"	20.	Pictou	238	1,216 00	



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Bauld Bros. & Co.	"	20..	Halifax.....	34	"	238.....	11 22
Isaacs, A.	"	20..	St. John, N.B....	34	"	238.....	15 72
Hobbrecker, A.	"	25..	Halifax.....	34	"	238.....	48 99
Tuckett Cigar Co., Ltd.	"	25..	Hamilton .....	34	"	238.....	241 80
Hirsch, Jacob.	"	25..	Montreal. ....	34	"	238.....	396 50
G. E. Tuckett & Son Co., Ltd., The	"	27..	Hamilton .....	34	"	238.....	767 85
McKenna, A.	Feb.	3..	Pictou.....	34	"	238.....	350 51
G. E. Tuckett & Son Co., Ltd., The	"	3..	Hamilton .....	34	"	238.....	107 75
Hobbrecker, A.	"	3..	Halifax.....	34	"	238.....	91 08
American Tobacco Co., Ltd., The	"	3..	Montreal. ....	34	"	238.....	46 40
"	"	3..	"	34	"	238.....	24 66
Macdonald, Sir W. C.	"	3..	"	34	"	238.....	32 60
Jacobs, H. & Co.	"	3..	"	34	"	238.....	14 60
Tobin, John & Co.	"	13..	Halifax.....	34	"	238.....	23 26
Henry, Jas.	"	17..	Montreal. ....	34	"	259.....	4 78
Fin, S.	"	17..	"	34	"	259.....	1 09
Fortier, J. M.	"	17..	"	34	"	259.....	5 05
American Tobacco Co., Ltd., The	"	17..	"	34	"	259.....	620 22
Houde, B. & Co.	"	17..	Quebec. ....	34	"	259.....	51 37
Isaacs, A.	"	17..	St. John, N.B....	34	"	259.....	16 08
G. E. Tuckett & Son Co., Ltd., The	"	17..	Hamilton .....	34	"	259.....	88 97
McDonald, R. D.	"	17..	London. ....	34	"	238.....	140 20
Simon, H.	"	17..	"	34	"	228.....	212 70
McNee, John.	"	17..	"	34	"	238.....	265 60
Payne, J. B.	"	17..	Sherbrooke. ....	34	"	238.....	253 60
G. E. Tuckett & Son Co., Ltd., The	"	24..	Hamilton .....	34	"	238.....	785 86
American Tobacco Co., Ltd., The	"	27..	Montreal.....	34	"	238.....	794 90
Webster, W. R.	"	27..	Sherbrooke .....	34	"	238.....	220 80
McKenna, A.	"	28..	Pictou .....	34	"	238.....	323 96
"	"	28..	"	34	"	238.....	5 61
"	"	28..	"	34	"	238.....	22 44
Hobbrecker, A.	Mar.	1..	Halifax.....	34	"	238.....	16 62
"	"	1..	"	34	"	238.....	105 24
Bollard, A.	"	8..	Toronto .....	34	"	270.....	108 62
Macdonald, Sir W. C.	"	8..	Montreal. ....	34	"	238.....	91 02
Billman, Chisholm & Co.	"	8..	Halifax .....	34	"	238.....	33 37
McKenna, A.	"	10..	Pictou .....	34	"	238.....	644 48
G. E. Tuckett & Son Co., Ltd., The	"	10..	Hamilton .....	34	"	238.....	786 90
McKenna, A.	"	15..	Pictou .....	34	"	238.....	579 52
Henry, Jas.	"	18..	Montreal.....	34	"	259.....	5 63
Fin, S.	"	18..	"	34	"	259.....	66



## No. 16.—REFUNDS OF REVENUE—Continued.

## EXCISE—Continued.

Articles.	To whom paid.	Date.	Divisions.	Under what Authority Refunded.	Amounts.	Totals.
		1902.			\$ cts.	% cts.
Tobacco Co., Ltd., The.	American Tobacco Co., Ltd., The.	18. Mar.	Montreal.	Refunded under Revised Statutes, cap. 34, sec. 259.	661 06	
	Portier, J. M.	18. "	"	"	4 57	
	Houde, B. & Co.	18. "	Quebec.	"	53 51	
	G. E. Tuckett & Son Co., Ltd., The.	"	Hamilton.	"	109 56	
	Isaacs, A.	"	St. John, N.B.	"	17 55	
	Winterhalt, J.	"	Quebec.	"	30 40	
	Tuckett Cigar Co., The.	"	Hamilton.	"	281 70	
	McGowan, G. A.	"	Kingston.	"	271 10	
	Nolan, J. F.	"	London.	"	163 20	
	Smith, James.	"	"	"	174 30	
	Douglas, A.	"	"	"	60 90	
	O'Brien, W.	"	Windsor.	"	128 70	
	Portier, J. M.	"	Montreal.	"	1,123 70	
	Lee, Thomas.	"	Winnipeg.	"	72 20	
	Masuret & Co.	"	London.	"	153 76	
	American Tobacco Co., Ltd., The.	19. "	Montreal.	"	109 40	
	Blumenstiel, I.	21. "	Hamilton.	"	169 40	
	Milligan, Geo.	22. "	Toronto.	"	595 00	
	Isaacs, A.	24. "	St. John.	"	118 80	
	Portier, J. M.	25. "	Montreal.	"	156 99	
	Grothe, L. O.	27. "	"	"	882 50	
	Ward, W.	10. Apr.	London.	"	4 10	
	"	"	"	"	22 90	
	Brener, A. H.	"	"	"	5 80	
	Kelly, G.	"	"	"	5 30	
	American Tobacco Co., Ltd., The.	"	Montreal.	"	14 30	
	McAlpin, E. A.	"	Toronto.	"	323 50	
	Isaacs, A.	"	St. John.	"	18 56	
	Hobrocker, A.	"	Halifax.	"	107 76	
	McKenna, A.	"	Pictou.	"	3 00	
	G. E. Tuckett & Son Co., Ltd., The.	"	Hamilton.	"	122 10	
	Hobrocker, A.	"	Halifax.	"	16 25	



Henry, James ..	"	15..	Montreal .....	"	"	34	"	259 ..	"	2 59
Fin, S. ....	"	15..	" .....	"	"	34	"	259 .....	"	1 38
Fortier, J. M. ....	"	15..	" .....	"	"	34	"	259 .....	"	4 80
American Tobacco Co., Ltd., The .....	"	15..	" .....	"	"	34	"	259 .....	"	605 40
Houde, B. ....	"	15..	Quebec .....	"	"	34	"	259 .....	"	75 68
Isaacs, A. ....	"	15..	St. John .....	"	"	34	"	259 .....	"	22 47
Nelson, C. A. ....	"	15..	Montreal .....	"	"	34	"	238 .....	"	191 80
Donahue & Bradley .....	"	15..	Hamilton .....	"	"	34	"	238 .....	"	107 30
O'Dowd, Thos. ....	"	15..	" .....	"	"	34	"	238 .....	"	28 30
Weis, Frank .....	"	15..	St. Catharines .....	"	"	34	"	238 .....	"	45 00
Fortier, J. M. ....	"	15..	Montreal .....	"	"	34	"	238 .....	"	1,465 40
American Tobacco Co., Ltd., The .....	"	19..	" .....	"	"	34	"	238 .....	"	195 00
Tuckett Cigar Co., Ltd., The .....	"	19..	Hamilton .....	"	"	34	"	238 .....	"	192 30
Kelly, G. ....	"	19..	London .....	"	"	34	"	238 .....	"	58 70
Nolan, J. F. ....	"	19..	" .....	"	"	34	"	238 .....	"	142 00
Dyer, J. J. ....	"	19..	" .....	"	"	34	"	238 .....	"	189 20
McDonald, R. D. ....	"	19..	" .....	"	"	34	"	238 .....	"	250 70
Breuer, A. H. ....	"	21..	" .....	"	"	34	"	238 .....	"	157 40
Fair, T. J. ....	"	21..	Brantford .....	"	"	34	"	238 .....	"	152 70
McKenna, A. ....	"	21..	Pictou .....	"	"	34	"	238 .....	"	188 56
American Tobacco Co., Ltd., The .....	"	22..	Montreal .....	"	"	34	"	238 .....	"	90 90
Donnelly, Jas. ....	"	23..	London .....	"	"	34	"	238 .....	"	46 80
McKenna, A. ....	"	28..	Pictou .....	"	"	34	"	238 .....	"	108 56
Schrader, J. H. ....	"	28..	Hamilton .....	"	"	34	"	238 .....	"	47 40
G. E. Tuckett & Son Co., Ltd., The .....	"	28..	" .....	"	"	34	"	238 .....	"	76 90
Dawson, E. J. ....	"	28..	London .....	"	"	34	"	238 .....	"	46 10
Daly, J. M. ....	"	28..	" .....	"	"	34	"	238 .....	"	127 40
Webster, W. R. ....	"	28..	Sherbrooke .....	"	"	34	"	238 .....	"	295 30
McHugh, John .....	"	29..	St. Catharines .....	"	"	34	"	238 .....	"	38 90
Bollard, A. ....	May	17..	Toronto .....	"	"	34	"	270 .....	"	142 35
Isaacs, A. ....	"	17..	St. John .....	"	"	34	"	238 .....	"	276 25
McKenna, A. ....	"	17..	Pictou .....	"	"	34	"	238 .....	"	20 81
Tobin, John & Co. ....	"	17..	Halifax .....	"	"	34	"	238 .....	"	26 70
American Tobacco Co., Ltd., The .....	"	17..	Montreal .....	"	"	34	"	270 .....	"	1,608 43
" .....	"	17..	" .....	"	"	34	"	259 .....	"	678 48
Fortier, J. M. ....	"	17..	" .....	"	"	34	"	259 .....	"	9 03
Fin, S. ....	"	17..	" .....	"	"	34	"	259 .....	"	1 04
Houde, B. & Co. ....	"	17..	Quebec .....	"	"	34	"	259 .....	"	74 24
G. E. Tuckett & Son Co., The .....	"	17..	Hamilton .....	"	"	34	"	259 .....	"	165 46
Isaacs, A. ....	"	17..	St. John, N.B. ....	"	"	34	"	259 .....	"	16 99
Henry, Jas. ....	"	17..	Montreal .....	"	"	34	"	259 .....	"	1 63
Lemesurier, John .....	"	17..	Quebec .....	"	"	34	"	259 .....	"	13 62
Taylor, John .....	"	17..	Toronto .....	"	"	34	"	238 .....	"	75 20



No. 16. REFUNDS of Revenue—*Concluded.*EXCISE—*Concluded.*

Articles.	To whom paid.	Date.	Divisions.	Under what Authority Refunded.	Amounts.	Totals.
		1902.			\$ cts.	% cts.
Tobacco— <i>Contd.</i>	O'Brien, W. . . . .	May 17..	Windsor . . . . .	Refunded under Revised Statutes, cap. 34, sec. 34, sec.	46 70	
	Hamilton, J. D. . . . .	" 20..	Stratford . . . . .	" 34 " 238.	87 60	
	Jacobs, H. & Co. . . . .	" 20..	Montreal . . . . .	" 34 " 238.	1,073 10	
	Rithet, R. P. & Co., Ltd. . . . .	" 21..	Victoria . . . . .	" 34 " 238.	369 91	
	Oberndorffer, S. . . . .	" 23..	Kingston . . . . .	" 34 " 238.	228 30	
	Hireb, J. . . . .	" 27..	Montreal . . . . .	" 34 " 238.	207 10	
	Youngheart, F. . . . .	" 27..	" " . . . . .	" 34 " 238.	364 30	
	Fortier, J. M. . . . .	" 30..	" " . . . . .	" 34 " 238.	891 60	
	Isaacs, A. . . . .	" 30..	St. John, N.B. . . . .	" 34 " 238.	454 50	
	McKenna, A. . . . .	" 30..	Pictou . . . . .	" 34 " 238.	273 92	
	American Tobacco Co., Ltd., The . . . . .	June 2..	Montreal . . . . .	" 34 " 238.	71 50	
	Hobrecker, A. . . . .	" 3..	Halifax . . . . .	" 34 " 238.	112 76	
	American Tobacco Co., Ltd., The . . . . .	" 4..	Montreal . . . . .	" 34 " 238.	41 63	
	Tucket Cigar Co., Ltd. . . . .	" 6..	Hamilton . . . . .	" 34 " 238.	277 50	
	Hobrecker, A. . . . .	" 9..	Halifax . . . . .	" 34 " 238.	66 25	
	G. E. Tuckett & Son Co., Ltd., The . . . . .	" 10..	Hamilton . . . . .	" 34 " 238.	344 01	
	Flynn, F. L. . . . .	" 11..	" " . . . . .	" 34 " 238.	73 40	
	American Tobacco Co., Ltd., The . . . . .	" 13..	Montreal . . . . .	" 34 " 238.	3 92	
	Courtney, T. F. & Co. . . . .	" 13..	Halifax . . . . .	" 34 " 238.	17 13	
	G. E. Tuckett & Son Co., Ltd., The . . . . .	" 13..	Hamilton . . . . .	" 34 " 238.	696 85	
	Fin, S. . . . .	" 17..	Montreal . . . . .	" 34 " 259.	0 42	
	Henry, Jas. . . . .	" 17..	" " . . . . .	" 34 " 259.	3 16	
	Fortier, J. M. . . . .	" 17..	" " . . . . .	" 34 " 259.	16 03	
	American Tobacco Co., Ltd., The . . . . .	" 17..	" " . . . . .	" 34 " 259.	696 30	
	Houde, B. & Co. . . . .	" 17..	Quebec . . . . .	" 34 " 259.	64 29	
	Isaacs, A. . . . .	" 17..	St. John, N.B. . . . .	" 34 " 259.	29 61	
	G. E. Tuckett & Son Co., Ltd., The . . . . .	" 17..	Hamilton . . . . .	" 34 " 259.	116 00	
	Fortier, J. M. . . . .	" 19..	Montreal . . . . .	" 34 " 238.	139 40	
	Payzant & King. . . . .	" 19..	Halifax . . . . .	" 34 " 238.	62 08	











SESSIONAL PAPER No. 12

## WEIGHTS AND MEASURES, GAS, ELECTRIC LIGHT AND LAW STAMPS.

No. 18.—STATEMENT showing amount of Revenue accrued during year ended  
June 30, 1902.

DR.

	Weights and Measures Stamps.	Gas Stamps.	Electric Light Stamps.	LAW STAMPS.			Totals.
				Supreme Court.	Ex- chequer Court.	Yukon Territory.	
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
To amount of stamps destroyed or returned by distributors .....	152 25	37 50	.....	.....	.....	.....	189 75
To commission allowed. ....	.....	.....	.....	75 00	139 75	.....	214 75
To amount of stamps remaining in hands of distributors, June 30, 1902.....	44,736 60	29,833 30	36,440 25	.....	.....	18,250 00	129,260 15
To balance, being the revenue during 1901-1902....	60,820 18	23,207 75	15,994 25	1,425 00	2,655 25	.....	104,102 43
Totals.....	105,709 03	53,078 55	52,434 50	1,500 00	2,795 00	18,250 00	233,767 08

CR.

	Weights and Measures Stamps.	Gas Stamps.	Electric Light Stamps.	LAW STAMPS.			Totals.
				Supreme Court.	Ex- chequer Court.	Yukon Territory.	
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
By amount of stamps in the hands of distributors on July 1, 1901.....	39,853 03	30,766 05	36,534 50	.....	.....	.....	107,153 58
By stamps issued by Inland Revenue Department during the year.. ....	65,856 00	22,312 50	15,900 00	1,500 00	2,795 00	18,250 00	126,613 50
Totals.....	105,709 03	53,078 55	52,434 50	1,500 00	2,795 00	18,250 00	233,767 08

INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902.W. J. GERALD,  
*Deputy Minister.*



WEIGHTS AND MEASURES, 1901-1902.

No. 19 (A).—Inspection Divisions in Account with Revenue.

Dr.

Cr.

BALANCES DUE BY INSPECTORS, JULY 1, 1901.			DIVISIONS.			BALANCES DUE BY INSPECTORS, JUNE 30, 1902.					
Stamps on hand.	Cash on hand.	Stamps issued to Inspectors.	Seizures and Penalties.	Other Receipts.	Totals.	Stamps returned or destroyed.	Deposited to the credit of the Receiver General.	Stamps on hand.	Cash on hand.	Totals.	
%	cts.	%	cts.	%	cts.	%	cts.	%	cts.	%	cts.
2,942 05	230 40	2,275 00	20 00		5,467 45	13 60	4,206 55	1,247 30		5,467 45	
3,246 19		10,745 00	5 00		13,996 19	25 00	9,653 46	4,317 73		13,996 19	
2,520 70		6,395 00		55 00	8,970 70	1 30	6,809 26	2,160 14		8,970 70	
4,573 42	313 14	6,906 00			11,792 56		6,881 29	1,911 27		11,792 56	
3,182 95		7,320 00			10,502 95		7,282 42	3,220 53		10,502 95	
16,465 31	543 54	33,641 00	25 00	55 00	50,729 85	39 90	34,832 98	15,856 97		50,729 85	
9,112 07	645 95	12,940 00			22,698 02		11,827 69	10,870 33		22,698 02	
2,617 71	823 34	2,600 00			6,041 05		4,339 46	1,664 44	37 15	6,041 05	
		4,553 00			4,553 00		666 27	3,886 73		4,553 00	
2,366 00		2,928 00			5,294 00	104 00	1,874 40	3,315 60		5,294 00	
11,095 78	1,460 20	23,021 00			38,586 07	104 00	18,707 82	19,737 10	37 15	38,586 07	
1,771 00		1,280 00			3,051 00		1,494 75	1,556 25		3,051 00	
299 73		490 00			789 73	8 35	371 66	409 72		789 73	
802 57	80 50	811 50			1,694 57		1,030 13	613 99	50 45	1,694 57	
884 23	31 77	1,070 00			1,986 00		649 12	1,336 88		1,986 00	
1,986 53	112 27	2,371 50			4,470 30	8 35	2,050 91	2,360 59	50 45	4,470 30	
751 21		267 50			1,018 71		439 43	579 28		1,018 71	



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3,727 06	.....	4,262 50	.....	.....	7,989 56	.....	3,923 97	.....	4,065 59	.....	3,923 97	.....	7,989 56
492 49	.....	280 00	.....	.....	772 49	.....	258 24	.....	514 25	.....	258 24	.....	772 49
563 65	.....	732 50	.....	.....	1,296 15	.....	464 20	.....	831 95	.....	464 20	.....	1,296 15
39,853 03	2,125 10	65,856 00	25 00	55 00	107,914 13	.....	44,736 60	87 60	62,937 68	152 25	44,736 60	87 60	107,914 13
						.....Grand Totals.....							

INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902

W. J. GERALD,  
*Deputy Minister.*



WEIGHTS AND MEASURES, 1901-1902.

No. 19 (B).—Deputy Inspectors of the Old Divisions in Account with Revenue.

Dr.

Cr.

Balances due July 1, 1901.  Cash on hand.	Totals.	Divisions.	Balances due June 30, 1902.  Cash on hand.	Totals.
\$ cts.	\$ cts.		\$ cts.	\$ cts.
87 10	87 10	Essex .. .. .	87 10	87 10
87 10	87 10	Ontario.....	87 10	87 10
5 62	5 62	Hull.....	5 62	5 62
5 62	5 62	Quebec. . . . .	5 62	5 62
92 72	92 72	Totals .....	92 72	92 72

W. J. GERALD,  
*Deputy Minister.*

INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902.



WEIGHTS AND MEASURES, 1901-1902.  
No. 20 (A). INSPECTION DIVISIONS in Account with Expenditures.  
(For Details, see Appendix B.)

Dr. Cr.

Amounts received from Department to meet Expenditures.	DEDUCTIONS FROM SALARIES FOR				DIVISIONS.	EXPENDITURES AUTHORIZED BY THE DEPARTMENT.						Totals.
	Superannuation.	Insurance.	Retirement.	Guarantee.		Salaries.	Seizures.	Special Assistance.	Rent.	Travelling Expenses.	Sundries.	
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
5,830 17	51 92			10 80	Belleville	3,399 92	16 35	499 92	290 00	1,213 04	473 65	5,892 89
7,260 69	32 08			14 85	Hamilton	6,141 02				1,058 17	108 43	7,307 62
5,520 89	12 00	41 76		10 80	Ottawa	3,899 88			250 00	1,247 50	188 07	5,585 45
5,820 67	16 04			10 80	Toronto	4,099 88				1,637 49	110 14	5,847 51
5,179 00	28 04			9 00	Windsor	3,724 82	9 65			1,331 76	149 81	5,216 04
29,611 42	140 08	41 76		56 25	Ontario	21,265 52	26 00	499 92	540 00	6,487 96	1,030 11	29,849 51
9,756 97	64 04			18 90	Montreal	7,874 69				1,640 10	325 12	9,839 91
8,019 33	86 88	38 28		15 30	Quebec	6,016 55		166 59	200 00	1,525 14	251 51	8,159 79
2,828 26			34 96	6 30	Three Rivers	1,949 92		249 97		650 20	19 43	2,869 52
563 01				0 90	St. Hyacinthe	324 99				206 41	32 51	563 91
21,167 57	150 92	38 28	34 96	41 40	Quebec	16,166 15		416 56	200 00	4,021 85	628 57	21,433 13
3,462 42	49 96			9 00	St. John, N.B.	3,100 00				403 20	18 18	3,521 38
1,179 30				3 60	Cape Breton	800 00			50 00	275 00	57 90	1,182 90
2,813 32				5 40	Halifax	1,599 96		419 97	225 00	420 21	153 58	2,818 72
1,855 84	19 96			5 40	Pictou	1,600 00				249 00	32 20	1,881 20
5,848 46	19 96			14 40	Nova Scotia	3,999 96		419 97	275 00	944 21	243 68	5,882 82
1,741 11				5 40	Charlottetown, P.E.I.	1,549 92				157 66	38 93	1,746 51



WEIGHTS AND MEASURES, 1901-1902.

No. 20 (A). INSPECTION DIVISIONS in Account with Expenditures - *Concluded.*

Dr. (For Details, see *Appendix B.*) Cr.

Amounts received from Departmental Expenditures.	DEDUCTIONS FROM SALARIES FOR				DIVISIONS.	EXPENDITURES AUTHORIZED BY THE DEPARTMENT.						Totals.
	Superannuation.	Insurance.	Retirement.	Guarantee.		Salaries.	Seizures.	Special Assistance.	Rent.	Travelling Expenses.	Sundries.	
% cts.	% cts.	% cts.	% cts.	% cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
6,035 76	4 01			10 20	Winnipeg.....	2,799 84	.....	1,300 08	108 00	1,740 43	101 65	6,050 00
990 03	14 00			3 30	Calgary.....	783 30	.....	.....	.....	201 80	22 23	1,007 33
7,025 79	18 04			13 50	Manitoba and N.W. Territories..	3,583 14	.....	1,300 08	108 00	1,942 23	123 88	7,057 33
2,691 10	...			6 15	Victoria, B.C.....	1,408 76	.....	.....	45 00	1,153 28	90 21	2,697 25
3,476 70	.....			.....	General Contingencies.....	.....	.....	.....	.....	.....	3,476 70	3,476 70
282 36	.....			.....	Printing.....	.....	.....	.....	.....	.....	282 36	282 36
146 34	.....			.....	Stationery.....	.....	.....	.....	.....	.....	146 34	146 34
324 99	.....			.....	Lithographing.....	.....	.....	.....	.....	.....	324 99	324 99
75,778 26	378 96	80 04	34 96	146 10	Grand Totals..	51,073 45	26 00	2,636 53	1,168 00	15,110 39	6,403 95	76,418 32

INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902.

W. J. GERALD,  
*Deputy Minister.*



SESSIONAL PAPER No. 12

WEIGHTS AND MEASURES, 1901-1902.

DR.      No. 20 (B).—Inspection Divisions in Account with Expenditures.      CR.

Balances due by sundry persons, July 1, 1901.	Totals.	Divisions.	Balances due by sundry persons, June 30, 1902.	Totals.
\$   cts.	\$   cts.		\$   cts.	\$   cts.
39 56	39 56	..... Essex. ....	39 56	39 56
33 53	33 53	..... Waterloo... ..	33 53	33 53
73 09	73 09	..... Ontario .....	73 09	73 09
0 33	0 33	..... Drummond.....	0 33	0 33
41 45	41 45	..... Laval.....	41 45	41 45
26 88	26 88	..... Montmorency.....	26 88	26 88
27 51	27 51	..... Richelieu.....	27 51	27 51
96 17	96 17	..... Quebec.....	96 17	96 17
24 00	24 00	..... Lunenburg, Nova Scotia..	24 00	24 00
193 26	193 26	..... Totals .....	193 26	193 26

W. J. GERALD,  
*Deputy Minister.*

INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902



GAS INSPECTION AND LAW STAMPS, 1901-1902.

Dr. No. 21. Inspection Districts and Stamp Distributors in Account with Revenue. Cr.

BALANCES DUE BY INSPECTORS, JULY 1, 1901.		Stamps issued to Inspectors and others.	Penalties.	Other Receipts.	Totals.	DIVISIONS.		Commission allowed to Distributors of Stamps.	Returned damaged Stamps.	Deposited to the credit of the Receiver-General.	BALANCES DUE BY INSPECTORS, JUNE 30, 1902.		Totals.
Stamps on hand.	Cash on hand.										Stamps on hand.	Cash on hand.	
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.			\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
677 25					677 25	Barrie.....				75 75	601 50		677 25
486 25	34 50	450 00			970 75	Belleville.....		37 50		105 75	827 50		970 75
258 50		725 00			983 50	Berlin.....				233 00	750 50		983 50
344 25		200 00			544 25	Brockville.....				192 25	352 00		544 25
173 00		475 00			648 00	Cobourg.....				162 50	485 50		648 00
303 75					303 75	Cornwall.....				49 75	254 00		303 75
525 75		75 00			600 75	Guelph.....				174 50	426 25		600 75
1,885 25	181 75	1,550 00			3,617 00	Hamilton.....				2,002 50	1,614 50		3,617 00
783 50	38 50	250 00			1,072 00	Kingston.....				342 50	729 50		1,072 00
295 50					295 50	Listowel.....				48 75	246 75		295 50
1,865 50		1,875 00	5 60		3,745 50	London.....				2,187 75	1,557 75		3,745 50
119 25	25 00	87 50			231 75	Napanee.....				96 00	135 75		231 75
2,915 50		475 00			3,390 50	Ottawa.....				742 50	2,648 00		3,390 50
241 00		400 00			641 00	Owen Sound.....				102 00	539 00		641 00
987 25	17 00				1,004 25	Peterborough.....				140 25	864 00		1,004 25
743 75		175 00			918 75	Sarnia.....				248 25	670 50		918 75
790 50		525 00			1,315 50	Stratford.....				138 50	1,177 00		1,315 50
6,043 80	553 25	6,950 00			13,547 05	Toronto.....				8,682 50	4,864 55		13,547 05
19,439 55	850 00	14,212 50	5 00		34,507 05	Ontario.....		37 50		15,725 00	18,744 55		34,507 05
1,968 25		5,075 00		5 30	7,048 55	Montreal.....				5,937 55	1,111 00		7,048 55
798 25	59 75	300 00			1,158 00	Quebec.....				431 00	727 00		1,158 00
444 50					444 50	Sherbrooke.....				36 00	408 50		444 50
3,211 00	59 75	5,375 00		5 30	8,651 05	Quebec.....				6,404 55	2,246 50		8,651 05
847 25		37 50			884 75	Fredericton.....				58 00	826 75		884 75
980 75		250 00			1,230 75	St. John.....				421 25	809 50		1,230 75
1,828 00		287 50			2,115 50	New Brunswick.....				479 25	1,636 25		2,115 50



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959 00	78 00	.....	.....	.....	.....	.....	.....	.....	501 50	535 50	.....	1,037 00
728 00	.....	300 00	.....	.....	.....	.....	.....	.....	54 25	973 75	.....	1,028 00
1,222 50	.....	525 00	.....	.....	.....	.....	.....	.....	512 50	1,235 00	.....	1,747 50
917 00	.....	.....	.....	.....	.....	.....	.....	.....	61 75	855 25	.....	917 00
.....	.....	1,312 50	.....	.....	.....	.....	.....	.....	.....	1,312 50	.....	1,312 50
1,463 75	16 00	.....	.....	.....	.....	.....	.....	.....	242 25	1,237 50	.....	1,479 75
997 25	.....	300 00	.....	.....	.....	.....	.....	.....	240 75	1,056 50	.....	1,297 25
3,378 00	16 00	1,612 50	.....	.....	.....	.....	.....	.....	544 75	4,461 75	.....	5,006 50
30,766 05	1,003 75	22,312 50	5 00	5 30	.....	.....	.....	37 50	24,221 80	29,833 30	.....	54,092 60
.....	.....	4,295 00	.....	.....	.....	.....	.....	214 75	4,080 25	.....	.....	4,295 00

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INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902.

W. J. GERALD,  
Deputy Minister.



Dr.

(For Details, see

Balances due by Inspectors, July 1, 1901.	Amounts received from Department to meet Expenditures.	DEDUCTIONS FROM SALARIES FOR			Totals.	DIVISIONS.
		Superannuation.	Retirement.	Guarantee.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
	97 00	2 00		3 60	102 60	.. Barrie .....
	663 00	7 04		6 00	676 04	.. Belleville.....
	150 62			3 60	154 22	.. Berlin.....
	111 66				111 66	.. Brockville.....
	161 95	2 00		3 60	167 55	.. Cobourg.....
	124 40	2 00		3 60	130 00	.. Cornwall....
	205 47	4 00		3 60	213 07	.. Guelph. ....
	2,764 20	36 00		7 20	2,807 40	.. Hamilton .....
	515 03			3 60	518 63	.. Kingston. ....
	171 15			3 60	174 75	.. Listowel. ....
	1,569 90			3 60	1,573 50	.. London.....
	39 23				39 23	.. Napanee.....
	2,004 42			3 60	2,008 02	.. Ottawa.....
	322 10	4 00		3 60	329 70	.. Owen Sound.....
	148 40			3 60	152 00	.. Peterborough ..
	21 75				21 75	.. Sarnia.....
	206 90	4 00		3 60	214 50	.. Stratford .....
	3,285 31	34 04		7 05	3,326 40	.. Toronto.....
	12,562 49	95 08		63 45	12,721 02	... ..Ontario... ..
	3,048 70			5 40	3,054 10	.. Montreal .....
	1,422 22	25 96		3 60	1,451 78	.. Quebec.....
	143 40	3 00		3 60	150 00	.. Sherbrooke .....
	73 20			1 80	75 00	.. St. Hyacinthe .....
	4,687 52	28 96		14 40	4,730 88	.... Quebec .....
	196 40			3 60	200 00	.. Fredericton .....
	1,144 08			3 60	1,147 68	.. St. John. ....
	1,340 48			7 20	1,347 68	... ..New Brunswick.....
	2,597 56	27 00		7 20	2,631 76	.. Halifax.....
12 88					12 88	.. Pictou.....
12 88	2,597 56	27 00		7 20	2,644 64	... ..Nova Scotia .....
	322 79			3 60	326 39	... ..Charlottetown, P.E.I. ....
	379 25			3 60	382 85	.... Winnipeg, Man.....
	99 40			3 60	103 00	.. Nanaimo.....
	368 97		5 00	3 60	377 57	.. New Westminster.....
	437 10	6 00		3 60	446 70	.. Vancouver.....
	192 40	4 00		3 60	200 00	.. Victoria.. ..
	1,097 87	10 00	5 00	14 40	1,127 27	.... British Columbia.....



## SESSIONAL PAPER No. 12

## INSPECTION.

Account with Expenditures, 1901-1902.

Appendix B.)

Cr.

EXPENDITURES AUTHORIZED BY THE DEPARTMENT.					Balances due by Inspectors, June 30, 1902.	Totals.
Salaries.	Special Assistance.	Rent.	Travelling Expenses.	Sundries.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
100 00				2 60		102 60
438 67		136 25	16 43	84 69		676 04
100 00			40 00	14 22		154 22
	99 96			11 70		111 66
100 00			33 35	34 20		167 55
100 00				30 00		130 00
200 00				13 07		213 07
2,499 96		36 00	171 70	99 74		2,807 40
400 00		67 50		51 13		518 63
100 00		60 00		14 75		174 75
1,050 00	48 00	25 00	391 50	59 00		1,573 50
			34 38	4 85		39 23
1,050 00	540 00	300 00	35 45	82 57		2,008 02
200 00		125 00	2 85	1 85		329 70
150 00				2 00		152 00
		20 00		1 75		21 75
200 00				14 50		214 50
3,272 54				53 86		3,326 40
9,961 17	687 96	769 75	725 66	576 48		12,721 02
2,299 92	334 00	240 00	18 00	162 18		3,054 10
1,300 00		150 00		1 78		1,451 78
150 00						150 00
75 00						75 00
3,824 92	334 00	390 00	18 00	163 96		4,730 88
200 00						200 00
1,050 00			88 11	9 57		1,147 68
1,250 00			88 11	9 57		1,347 68
1,849 92		307 35	378 57	95 92		2,631 76
					12 88	12 88
1,849 92		307 35	378 57	95 92	12 88	2,644 64
300 00				26 39		326 39
300 00		27 00	47 85	8 00		382 85
100 00				3 00		103 00
100 00				277 57		377 57
300 00			89 95	56 75		446 70
200 00						200 00
700 00			89 95	337 32		1,127 27



Dr.

(For details see

Balances due by In- spectors, July 1, 1901.	Amounts received from Department to meet Expendi- tures.	DEDUCTIONS FROM SALARIES FOR			Totals.	DIVISIONS.
		Superannua- tion.	Retirement.	Guarantee.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
200 00	121 89	.....	.....	.....	321 89	..General.....
.....	427 84	.....	.....	.....	427 84	..General expenses..
.....	95 76	.....	.....	.....	95 76	..Printing ..
.....	133 46	.....	.....	.....	133 46	..Stationery.....
.....	20 00	.....	.....	.....	20 00	..Lithographing.....
212 88	23,786 91	161 04	5 00	113 85	24,279 68	....Grand Totals. ....

INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902.



SESSIONAL PAPER No. 12

INSPECTION.

Account with Expenditures, 1901-1902.

Appendix B.)

Cr.

EXPENDITURES AUTHORIZED BY THE DEPARTMENT.					Balances due by In- spectors, June 30, 1902.	Totals.
Salaries.	Special Assist- ance.	Rent.	Travelling Expenses.	Sundries.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
.....	.....	.....	30 80	91 09	200 00	321 89
.....	.....	.....	.....	427 84	.....	427 84
.....	.....	.....	.....	95 76	.....	95 76
.....	.....	.....	.....	133 46	.....	133 46
.....	.....	.....	.....	20 00	.....	20 00
18,186 01	1,021 96	1,494 10	1,378 94	1,985 79	212 88	24,279 68

W. J. GERALD,  
Deputy Minister.



ELECTRIC LIGHT INSPECTION, 1901-1902.

No. 23. INSPECTION Districts in Account with Revenue.

Dr.

Cr.

BALANCES, JULY 1, 1901.			BALANCES, JUNE 30, 1902.			Totals.	
Stamps on hand.		Cash on hand.	DEPOSITED TO THE CREDIT OF THE RECEIVER GENERAL.		Stamps on hand.		Cash on hand.
\$ cts.	\$ cts.		Registration Fees.	Inspection Fees.			
DISTRICTS.							
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
1,881 25	225 00	590 00	588 50	1,517 75	2,696 25		
1,904 75	1,037 50	380 00	1,014 75	1,961 75	3,356 50		
2,157 50	675 00	682 50	803 50	2,029 00	3,515 00		
6,627 25	2,325 00	380 00	1,772 00	7,180 25	9,332 25		
8,503 25	2,500 00	980 00	3,056 25	8,037 00	12,073 25		
21,074 00	124 25	3,012 50	7,235 00	20,725 75	30,973 25		
4,555 50	3,900 00	275 00	4,575 75	3,879 75	8,730 50		
2,153 75	850 00	160 00	1,005 50	2,147 00	3,312 50		
266 25	50 00	240 00	195 00	121 25	556 25		
	1,450 00	175 00	120 00	1,330 00	1,625 00		
6,975 50	148 75	850 00	5,896 25	7,478 00	14,224 25		
1,644 50	825 00	185 00	647 00	1,822 50	2,654 50		
2,151 75	500 00	375 00	824 00	1,896 75	3,095 75		
	350 00	60 00	16 00	334 00	410 00		
1,546 50	137 50	290 00	459 50	1,224 50	1,974 00		
2,056 00	37 50	235 00	926 75	1,916 75	3,078 50		
1,086 25	325 00	60 00	369 25	1,042 00	1,471 25		
3,142 25	37 50	295 00	1,296 00	2,958 75	4,549 75		
36,534 50	379 50	5,067 50	16,373 75	36,440 25	57,881 50		
		12 50			12 50		
		5,055 00	16,373 75	36,440 25	57,869 00		
Less Refunds, as per Statement No. 16							

W. J. GERALD,  
Deputy Minister.

INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902



ELECTRIC LIGHT INSPECTION.

No. 24.—INSPECTION DISTRICTS IN ACCOUNT WITH EXPENDITURES, 1901-1902.

(For Details, see Appendix B.)

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W. J. GERALD,  
*Deputy Minister.*

INLAND REVENUE DEPARTMENT,  
(OTTAWA, August 16, 1902.



INLAND REVENUES

2-3 EDWARD VII., A. 1903

To		Amounts.	Totals.	By		Amounts.	Totals.
		\$ cts.	\$ cts.			\$ cts.	\$ cts.
To Stock on hand, July 1, 1901, viz.				By Goods sold as follows.			
Wood Naphtha, 6,356·17 Proof Galls. = 3,801·56 Std. Galls. at \$1·40		5,322 18	8,717 98	Methylated Spirits, 85,350·89 Proof Galls. = 11,952·88 Std. Galls. at \$1·08		12,909 11	66,784 73
Methylated Spirits, 3,114·99 Proof Galls. = 1,180·66 Std. Galls. No. 1 at \$1·10		1,298 73		" " " \$1·10		35,692 30	
" " " No. 2 at \$1·50		758 31		" " " \$1·50		10,981 73	
" " " Special at \$1·10		214 27		Alcohol, 4·95 Proof Galls. at 25c		1 24	
Alcohol, 8,879·68 Proof Galls. at 25c		221 99		Drums, 12 at \$8 and 242 at \$10		2,516 00	
Drums, 4 at \$10		40 00		Barrels, 1,869 at \$2·50		4,672 50	
Barrels, 345 at \$2·50		862 50		Freight, \$10·90; cans, 95c		11 85	
To Stock sold in 1900-01 and not paid until after July 1, 1901.			1,581 44	By Stock sold and not paid for, up to June 30, 1901.			1,360 55
Methylated Spirits, 2,081·11 Proof Galls. = 121·50 Std. Galls. at \$1·08		131 22		Methylated Spirits, 1,843·59 Proof Galls. = 453·05 Std. Galls. at \$1·08		489 29	
" " " \$1·10		975 14		" " " \$1·10		588 94	
" " " \$1·50		372 58		" " " \$1·50		187 32	
Drums, 5 at \$10		50 00		Drums, 6 at \$10		60 00	
Barrels, 21 at \$2·50		52 50		Barrels, 14 at \$2·50		35 00	
To Disbursements for purchases, &c.			44,993 63	By Goods used in manufacture—			
Alcohol, 63,712·38 Proof Galls. at 25c		15,928 10		Wood Naphtha, 23,831·45 Proof Galls. = 14,270·34 Std. Galls.			
Wood Naphtha, 25,768·29 Proof Galls. = 15,411·09 Std. Galls. at \$1·40		21,575 53		Alcohol, 66,039·58 Proof Galls			
Drums, 20 at \$8 and 248 at \$10		2,640 00		Barrels destroyed, 85.			
Barrels, 1,939 at \$2·50		4,847 50		By Alcohol sold, the proceeds of which having been treated as refund of expenditure and deducted from it, 72·10 Proof Galls. at 25c., \$18·02; barrel, \$2·50		20 52	20 52
Fusel Oil		2 50					
To other expenses as follows.			7,023 38				
Rent of warehouse		800 00					
Salaries		3,449 88					



SESSIONAL PAPER No. 12

Stationery, \$8.53; printing, \$5.19. ....	13 72	By Stock on hand June 30, 1902 ..	.....	17,906 10
Sundries, including rent of motor power, heating, lighting, freight, &c ..... 2,759 78	2,759 78	Wood Naphtha, 8,293 01 Proof Galls. = 4,960 07	.....	
		Std. Galls. at \$1.40.....	6,944 10	
Manufactured during the year—		Methylated Spirits, 6,213.26 Proof Galls. =	3,525 53	
Methylated Spirits, 88,449.16 Proof Galls.....	.....	3,205 03 Std. Galls. No. 1 at \$1.10.....	821 11	
Net profit.....	.....	547 41     "     No. 2 at \$1.50.....	1,618 86	
	23,755 47	Alcohol, 6,475.43 Proof Galls. at 25c.....	154 00	
		Drums, 8 at \$8 and 9 at \$10....	842 50	
		Barrels, 337 at \$2.50.....	.....	
Total.....	86,071 90	Total.....	.....	86,071 90

INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902.

W. J. GERALD,  
*Deputy Minister.*



No 26.—STATEMENT showing the amounts voted and the Expenditures authorized for each service for the year ended June 30, 1902.

Services.	Grants.	Expenditures.	Over Expenditures.	Under Expenditures.
	\$ cts	\$ cts.	\$ cts.	\$ cts.
Minister's salary.....	7,000 00	7,000 00		
Departmental salaries.....	38,600 00	33,300 00		5,300 00
"    contingencies.....	7,000 00	5,059 11		1,940 89
Excise salaries.....	321,899 37	307,040 36		14,859 01
"    contingencies.....	55,000 00	55,010 07	10 07	
"    "    on account of stamps...	29,000 00	26,243 01		2,756 99
Commission to Customs officers.....	5,500 00	5,485 81		14 19
Duty pay. ....	6,000 00	5,967 10		32 90
"    other than special surveys.....	1,000 00	600 00		400 00
Preventive service.....	13,000 00	10,853 75		2,146 25
Minor revenues.....	200 00	132 00		68 00
Tobacco stamp commission.....	100 00	87 40		12 60
Weights and measures salaries.....	50,900 00	51,073 45	173 45	
"    "    contingencies ...	25,000 00	24,845 00		155 00
Gas and electric light inspection salaries....	21,050 00	20,886 01		163 99
"    "    contingenc's	12,600 00	12,384 01		215 99
Adulteration of food .....	25,000 00	24,956 74		43 26
Methylated spirits.....	65,000 00	52,017 01		12,982 99
Metric system supplies.....	500 00	499 87		0 13
L. A. Fréchette, translation ..	100 00	100 00		
	684,449 37	643,540 70	183 52	41,092 19

W. J. GERALD,  
*Deputy Minister.*

INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902.



APPENDIX A

STATISTICS



APPENDIX A. SPIRITS.

No. 1. Return of Manufactures for the year ended June 30, 1902.

DIVISIONS.	LICENSES.			GRAIN USED FOR DISTILLATION.					Total Grain used for Distillation.	Proof Spirits Manufactured.	Duty Collected on ex-Manufactories, on Deficiencies and Assessments.			Total Duty Collected on ex-Manufactories, including License Fees.
	No.	Fees.	Malt.	Indian Corn.		Rye.	Oats.	Wheat.			Galls.	\$	cts.	
				Lbs.	Lbs.									
Belleville, Ont. ....	1	250	129,353	2,451,000	826,112	24,830	.....	3,431,295	201,367·81	28·33	53	83	303 83	
Guelph " .....	1	250	240,160	4,234,400	790,370	43,870	.....	5,308,800	304,934·88	44·95	85	41	335 41	
Hamilton " .....	1	250	111,746	2,262,975	554,732	20,722	.....	2,950,175	171,337·92	.....	.....	.....	250 00	
Perth " .....	3	750	230,120	.....	.....	.....	.....	230,120	12,260·88	.....	.....	.....	750 00	
Prescott " .....	1	250	208,120	4,152,736	779,118	51,686	.....	5,191,660	308,943·39	.....	.....	.....	250 00	
Toronto " .....	1	250	597,460	10,626,910	2,319,820	128,407	29,470	13,702,067	838,297·65	1,531·83	2,910	48	3,160 48	
Windsor " .....	1	250	1,054,002	16,956,000	3,320,670	144,450	.....	21,475,122	1,274,463·29	882·46	1,767	77	2,017 77	
Joliette, Que. ....	1	250	861,105	713,850	858,235	.....	.....	2,433,190	122,541·48	.....	.....	.....	250 00	
Totals . . . . .	10	2,500	3,432,066	41,397,871	9,449,057	413,965	29,470	54,722,429	3,234,147·30	2,487·57	4,817	49	7,317 49	

INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902.

W. J. GERALD,  
*Deputy Minister.*



No. 2.—COMPARATIVE STATEMENT of Manufactures for the years ended June 30, 1901 and 1902.

PROVINCES.	LICENSES.		GRAIN USED FOR DISTILLATION.					Total Grain used for Distillation.	Proof Spirits Manufactured.	Duty Collected on ex-Manufactories and Assessments.		Total Duty Collected ex-Manufactories, including License Fees.
	No.	Fees.	Malt.	Indian Corn.	Rye.	Oats.	Wheat.	Barley.		Galls.	\$	cts.
1901.		\$	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Galls.		\$	cts.
Ontario. . . . .	9	2,250	2,805,741	32,702,158	6,805,139	399,130	12,775	37,380	2,543,502.46	913.67	2,608.54	4,918.54
Quebec. . . . .	1	250	778,560	563,130	767,610	.....	.....	.....	109,206.39	.....	.....	250.00
Totals. . . . .	10	2,500	3,584,301	33,265,288	7,572,749	399,130	12,775	37,380	2,652,708.85	913.67	2,608.54	5,168.54
1902.												
Ontario. . . . .	9	2,250	2,570,961	40,684,021	8,590,822	413,965	29,470	.....	3,111,605.82	2,487.57	4,817.49	7,067.49
Quebec. . . . .	1	250	861,105	713,850	858,235	.....	.....	.....	122,541.48	.....	.....	250.00
Totals. . . . .	10	2,500	3,432,066	41,397,871	9,449,057	413,965	29,470	...	3,234,147.30	2,487.57	4,817.49	7,317.49

W. J. GERALD,  
*Deputy Minister.*

INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902.



2-3 EDWARD VII., A. 1903

APPENDIX A—*Continued*—SPIRITS.

No. 3—STATEMENT showing the transactions in the Distilleries in the

DIVISIONS.	In process, including defi- ciencies brought for- ward.	Manufactured during the year, including surpluses.	RETURNED TO DISTILLERY FOR REDISTILLATION.		Received from other sources, duty paid.
			Duty paid.	In bond.	
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Belleville, Ont.....	1,561·97	201,367·81	.....	.....	445·82
Guelph ".....	16,394·54	304,934·88	.....	4,150·17	1,698·07
Hamilton ".....	677·25	171,337·92	198·89	30,613·14	443·27
Perth ".....	3,153·96	12,260·88	.....	.....	.....
Prescott ".....	23,128·72	308,943·39	.....	388·00	916·69
Toronto ".....	7,416·10	838,297·65	331·66	239,045·10	365·93
Windsor ".....	49,030·67	1,274,463·29	.....	195,195·86	872·10
Joliette, Que.....	11,946·69	122,541·48	.....	25·11	.....
Totals.....	113,309·90	3,234,147·30	530·55	469,417·38	4,741·88

INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902.



## SESSIONAL PAPER No. 12

Dominion of Canada during the year ended 30th June, 1902.

Totals.	Warehoused during the year.	Fusel oil written off.	Written off.	Deficiencies on which duty was collected.	In process, including defi- ciencies carried for- ward.	Totals.
Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
203,375·60	200,466·60	1,472·70	.....	28·33	1,407·97	203,375·60
327,177·66	292,498·41	1,826·75	.....	44·95	32,807·55	327,177·66
203,270·47	201,982·85	318·67	.....	.....	968·95	203,270·47
15,414·84	15,305·74	.....	.....	.....	109·10	15,414·84
333,376·80	321,580·84	791·18	.....	.....	11,004·78	333,376·80
1,085,456·44	1,075,238·17	2,159·92	44·03	1,531·83	6,482·49	1,085,456·44
1,519,561·92	1,430,398·20	2,224·77	.....	882·46	86,056·49	1,519,561·92
134,513·28	130,815·69	751·54	.....	.....	2,946·05	134,513·28
3,822,147·01	3,668,286·50	9,545·53	44·03	2,487·57	141,783·38	3,822,147·01

W. J. GERALD,  
*Deputy Minister.*



APPENDIX A *Continued*—SPIRITS.

Dr.

No. 4.—WAREHOUSE RETURN

Remaining in Warehouse from last year.	Placed in Warehouse.	Imported.	Received from other Divisions.	Totals.	DIVISIONS.	Entered for Consumption.	
Galls.	Galls.	Galls.	Galls.	Galls.		Galls.	S cts.
651,833 11	200,466 60	1 47	11,636 89	863,938 07	Belleville, Ont.	57,580 20	109,402 24
4,090 74			24,556 59	28,647 33	Brantford "	13,514 26	25,677 17
396 87			4,675 18	5,072 05	Cornwall "	4,417 09	8,392 48
869,294 00	292,498 41		117,477 47	1,279,269 88	Guelph "	259,511 25	493,071 52
497,214 29	201,982 85		90,898 79	790,095 93	Hamilton "	111,039 64	210,983 91
3,817 15			40,311 80	44,128 95	Kingston "	32,877 87	62,469 05
7,198 13		22 15	42,245 49	49,865 77	London "	42,557 31	80,862 48
23,043 90			138,737 45	161,781 35	Ottawa "	137,876 31	262,027 73
8,879 68			63,712 38	72,592 06	" Gvt Wse "		
			77 50	77 50	" Dep. Lab. "		
1,417 45			10,052 73	11,470 18	Owen Sound "	10,208 77	19,396 95
62,793 25	15,305 74		33,122 62	111,221 61	Perth "	40,449 16	77,038 02
2,266 39			20,483 98	22,750 37	Peterboro' "	17,817 42	33,858 34
2,243 05			10,873 60	13,116 65	Port Arthur "	10,606 36	20,154 26
719,973 52	321,580 84	127,802 80	38,221 87	1,207,579 03	Prescott "	28,100 87	91,732 10
1,145 17			8,455 25	9,600 42	St. Cath'ines "	8,758 66	16,640 82
1,665 33			16,116 06	17,781 39	Stratford "	15,688 70	29,815 15
3,729,491 44	1,075,238 17		128,301 73	4,933,031 34	Toronto "	360,388 28	678,730 40
3,804,853 68	1,430,398 20	9,277 94	9,659 26	5,254,189 08	Windsor "	172,972 87	329,439 08
10,392,017 15	3,537,470 81	137,104 36	809,616 64	14,876,208 96	.. Totals .....	1,324,365 02	2,549,691 70
214,913 24	130,815 69		23,997 53	369,726 46	Joliette, Que.	26,811 37	51,010 73
75,123 81			827,228 52	902,352 33	Montreal "	709,787 63	1,330,028 19
28,655 73			250,905 97	279,561 70	Quebec "	239,332 31	454,899 25
13,776 42			95,763 04	109,539 46	St. Hya'nthe "	76,681 40	145,778 36
3,095 34		50,677 82	74,347 85	128,121 01	Sherbrooke "	72,745 28	153,443 01
7,616 18			31,868 39	38,884 57	Three Rivers "	31,763 26	70,378 77
342,580 72	130,815 69	50,677 82	1,304,111 30	1,828,185 53	.. Totals .....	1,157,121 25	2,205,538 31
13,966 71			76,650 02	90,616 73	St. John. N.B..	70,478 74	133,911 23
7,346 43			33,535 60	40,882 03	Halifax, N.S..	34,202 21	64,984 17
509 98			472 51	782 49	Charlot'n, P.E.I	372 82	708 39
31,008 11			190,837 11	221,845 22	Winnipeg, Mn.	185,482 32	352,225 36
6,137 96			18,965 92	25,103 88	Calgary, NWT.	17,063 27	32,425 21
31,157 65			87,144 72	118,302 37	Vancouver, B.C	81,045 96	153,993 37
20,133 12		44 48	70,710 67	91,188 27	Victoria "	63,051 36	119,817 75
51,590 77		44 48	157,855 39	209,490 64	.. Totals .....	144,097 32	273,811 12
8,612 54				8,612 54	Sundries .....		
10,853,570 37	3,668,286 50	187,826 66	2,592,044 49	17,301,728 02	Grand Totals..	2,933,182 95	5,613,295 49

† This amount includes \$56,327.57 collected on imported spirits used in Bonded Factories, at 30c. per gallon.



SESSIONAL PAPER No. 12

for the year ended June 30, 1902.

CR.

REMOVED IN BOND.		FREE.		Exported.	Used in Bonded Factories.	Remaining in Warehouse.	Totals.
To other Divisions.	To Distillery for Re- distillation.	Legal Allowance.	Other.				
Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.
179,217·46	...	4,269·07	470·67	453·80	...	621,946·87	863,938·07
...	...	...	...	...	12,837·25	2,295·82	28,647·33
...	...	...	...	...	...	654·96	5,072·05
112,888·51	4,150·17	21,546·94	1,630·51	9,900·99	...	869,641·51	1,279,269·88
119,865·17	30,613·14	7,547·79	447·26	420·76	25,405·08	494,757·09	790,095·93
...	...	...	14·31	36·52	7,319·33	3,880·92	44,128·95
385·66	...	...	...	80·39	...	6,842·41	49,865·77
...	...	...	250·65	...	...	23,654·39	161,781·35
...	...	...	77·05	...	66,039·58	6,475·43	72,592·06
...	...	...	77·50	...	...	...	77·50
...	...	...	...	3·00	...	1,258·41	11,470·18
1,916·22	...	883·51	...	126·38	...	67,846·34	111,221·61
...	...	...	...	...	...	4,932·95	22,750·37
...	...	...	...	...	...	2,510·29	13,116·65
307,641·14	388·00	4,600·50	830·71	2,193·81	127,802·80	736,021·20	1,207,579·03
...	...	...	...	210·63	...	631·13	9,600·42
...	...	...	...	...	...	2,092·69	17,781·39
965,533·48	239,045·10	21,138·50	2,934·17	5,508·82	32,115·73	3,306,367·26	4,933,031·34
761,692·78	195,195·86	97,172·70	890·33	129,991·75	9,277·94	3,886,994·85	5,254,189·08
2,449,140·42	469,392·27	157,159·01	7,623·16	148,926·85	214,758·13	10,038,804·52	14,876,208·96
...	...	...	...	...	*66,039·58	...	...
84,441·14	25·11	639·00	...	...	...	257,809·84	369,726·46
16,464·04	...	...	...	162·51	59,911·28	95,026·87	902,352·33
...	...	...	122·10	...	14,260·56	25,846·73	279,561·70
22·05	...	...	58·74	...	24,003·41	8,773·86	109,539·46
...	...	...	...	18·00	50,677·82	4,679·91	128,121·01
...	...	...	...	...	...	7,121·31	38,884·57
130,927·23	25·11	639·00	180·84	180·51	139,853·07	399,258·52	1,828,185·53
1,243·55	...	...	...	50·93	5,623·57	13,219·94	90,616·73
471·09	...	...	...	131·76	...	6,076·97	40,882·03
...	...	...	...	...	...	409·67	782·49
1,543·54	...	...	...	102·39	...	34,716·97	221,845·22
...	...	...	...	...	...	8,040·61	25,103·88
75·00	...	...	...	288·83	...	36,892·58	118,302·37
8,643·66	...	...	...	2,117·71	...	17,375·54	91,188·27
8,718·66	...	...	...	2 406·54	...	54,268·12	209,490·64
...	...	...	...	...	...	8,612·54	8,612·54
2,592,044·49	469,417·38	157,798·01	7,804·00	151,798·98	360,234·77	10,563,407·86	17,301,728·02
...	...	...	...	...	*66,039·58	...	...

\* Used in the manufacture of methylated spirits at the Government Warehouse, Ottawa.

W. J. GERALD,  
*Deputy Minister.*



APPENDIX A.—Continued—SPIRITS.

DR. No 5.—COMPARATIVE STATEMENT of Warehouse

Remaining in Warehouse from last year.	Placed in Warehouse	Imported.	Received from other Divisions.	Totals.	PROVINCES.	Entered for Consumption.	
Galls.	Galls.	Galls.	Galls.	Galls.	1901.	Galls.	8 cts.
11,112,348·04	2,956,619·77	120,098·19	794,155·23	14,983,304·39	Ontario .....	1,281,773·48	2,464,142·51
228,489·99	111,299·53	35,018·87	1,177,619·56	1,552,432·45	Quebec. ....	999,112·06	1,900,091·47
7,323·50			79,776·36	87,109·86	N. Brunswick..	67,841·08	128,898·30
6,489·32			36,549·03	43,038·35	Nova Scotia. ..	35,576·95	67,596·32
329·10			1,016·78	1,345·88	P. E. Island....	1,035·90	1,968·21
30,366·18			157,588·12	187,954·30	Manitoba .....	153,273·03	291,223·66
6,543·90			15,132·27	21,676·17	N. W. Territ...	15,538·21	29,522·89
59,614·82		‡90·46	154,873·31	214,578·59	B. Columbia....	153,768·69	292,163·22
8,612·54				8,612·54	Sundries .....		
11,460,127·39	3,067,919·30	155,117·06	2,416,710·66	17,100,052·53	.... Totals.....	2,707,919·40	5,175,606·58
1902.							
10,392,017·15	3,537,470·81	137,104·36	809,616·64	14,876,208·96	Ontario .....	1,324,365·02	2,549,691·70
342,580·72	130,815·69	50,677·82	1,304,111·30	1,828,185·53	Quebec. ....	1,157,121·25	2,205,538·31
13,966·71			76,650·02	90,616·73	N. Brunswick..	70,478·74	133,911·23
7,346·43			33,535·60	40,882·03	Nova Scotia....	34,202·21	64,984·17
309·98			472·51	782·49	P. E. Island....	372·82	708·39
31,008·11			190,837·11	221,845·22	Manitoba .....	185,482·32	352,225·36
6,137·96			18,965·92	25,103·88	N. W. Territ...	17,063·27	32,425·21
51,590·77		44·48	157,855·39	209,490·64	B. Columbia....	144,097·32	273,811·12
8,612·54				8,612·54	Sundries. ....		
10,853,570·37	3,668,286·50	187,826·66	2,592,044·49	17,301,728·02	... Totals.....	2,933,182·95	5,613,295·49

\*Surplus. †Seizure. ‡Rewarehoused.



SESSIONAL PAPER No. 12

Returns for the Years ended June 30, 1901 and 1902.

Cu.

REMOVED IN BOND.		FREE.		Exported.	Used in Bonded Factories.	Remaining in Warehouse.	Totals.
To other Divisions.	To Distillery for Re- distillation.	Legal Allowance.	Other				
Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.
2,321,653·52	408,476·75	137,498·51	4,902·60	145,066·86	{ ‡69,138·13 222,777·39	10,392,017·15	14,983,304·39
84,203·15	.....	370·34	606·16	274·10	125,285·92	342,580·72	1,552,432·45
660·03	.....	.....	.....	.....	4,642·04	13,966·71	87,109·86
.....	.....	.....	.....	114·97	.....	7,346·43	43,038·35
.....	.....	.....	.....	.....	.....	309·98	1,345·88
3,559·30	.....	.....	.....	113·86	.....	31,008·11	187,954·30
.....	.....	.....	.....	.....	.....	6,137·96	21,676·17
6,634·66	.....	.....	.....	2,584·47	.....	51,590·77	214,578·59
.....	.....	.....	.....	.....	.....	8,612·54	8,612·54
2,416,710·66	408,476·75	137,868·85	5,508·76	148,154·26	{ ‡69,138·13 352,705·35	10,853,570·37	17,100,052·53
2,449,140·42	469,392·27	157,159·01	7,623·16	148,926·85	{ 66,039·58 214,758·13	10,038,804·52	14,876,208·96
130,927·23	25·11	639·00	180·84	180·51	139,853·07	399,258·52	1,828,185·53
1,243·55	.....	.....	.....	50·93	5,623·57	13,219·94	90,616·73
471·09	.....	.....	.....	131·76	.....	6,076·97	40,882·03
.....	.....	.....	.....	.....	.....	409·67	782·49
1,543·54	.....	.....	.....	102·39	.....	34,716·97	221,845·22
.....	.....	.....	.....	.....	.....	8,040·61	25,103·88
8,718·66	.....	.....	.....	2,406·54	.....	54,268·12	209,490·64
.....	.....	.....	.....	.....	.....	8,612·54	8,612·54
2,592,044·49	469,417·38	157,798·01	7,804·00	151,798·98	{ 66,039·58 360,234·77	10,563,407·86	17,301,728·02

‡Used in the manufacture of Methylated Spirits at the Government Warehouse, Ottawa.

		1901.	1902.
Total duty collected	ex-manufactory and ex-warehouse...	\$ 5,178,275 12	\$ 5,618,112 98
"	on licenses.....	2,500 00	2,500 00
Totals.....		\$ 5,180,775 12	\$ 5,620,612 98

W J. GERALD,  
*Deputy Minister.*



APPENDIX A.—Continued—MALT.

No. 6.—RETURN of Manufactures for the Year ended June 30, 1902.

DIVISIONS.	LICENSES.		Grain placed in Steep.	Malt Manu- factured.	Ware- housed.	Total Duty collected ex- Manufac- tory, including License Fees.
	No.	Fees.				
		\$	Lbs.	Lbs.	Lbs.	\$ cts.
Belleville, Ont.....	1	50	193,683	151,556	151,556	50 00
Brantford ".....	2	100	746,611	593,734	593,734	100 00
Guelph ".....	7	850	9,228,924	7,393,104	7,393,104	850 00
Hamilton ".....	3	500	7,041,316	5,608,316	5,608,316	500 00
Kingston ".....	2	250	8,090,542	6,351,228	6,351,228	250 00
London ".....	3	450	5,519,122	4,320,823	4,320,823	450 00
Owen Sound, Ont.....	1	200	5,499,427	4,258,571	4,258,571	200 00
Perth ".....	2	100	283,614	237,419	237,419	100 00
Peterborough ".....	2	250	2,961,080	2,276,962	2,276,962	250 00
Prescott ".....	3	200	1,586,971	1,216,563	1,216,563	200 00
St. Catharines ".....	2	100	1,001,318	801,228	801,228	100 00
Stratford ".....	1	200	7,643,550	6,150,440	6,150,440	200 00
Toronto ".....	10	1,400	19,061,242	14,915,096	14,915,096	1,400 00
Windsor ".....	1	200	3,802,480	3,107,960	3,107,960	200 00
Totals.....	40	4,850	72,664,880	57,383,000	57,383,000	4,850 00
Montreal, Que. ....	3	600	14,418,795	11,498,916	11,498,916	600 00
Quebec ".....	1	150	1,308,020	1,058,887	1,058,887	150 00
Totals.....	4	750	15,726,815	12,557,803	12,557,803	750 00
Halifax, N. S.....	1	150	483,399	383,217	383,217	150 00
Winnipeg, Man.....	2	200	1,818,646	1,426,674	1,426,674	200 00
Calgary, N.W.T.....	2	250	1,430,963	1,119,911	1,119,911	250 00
Grand Totals.....	49	6,200	92,124,703	72,870,605	72,870,605	6,200 00

W. J. GERALD,  
*Deputy Minister.*

INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902.



## SESSIONAL PAPER No. 12

APPENDIX A—*Continued*—MALT.

No. 7.—COMPARATIVE Statement of Manufactures for the Years ended June 30, 1901 and 1902.

PROVINCES.	LICENSES.		Grain placed in Steep.	Malt manufac- tured	Paid Duty.	Ware- housed.	Total Duty collected ex- Manufac- tory, including License Fees.	
	No.	Fees.						
1901.		\$	Lbs.	Lbs.	Lbs.	Lbs.	\$	cts.
Ontario .....	43	5,125	65,083,977	52,076,406	.....	52,076,406	5,125	00
Quebec ..	4	750	12,645,334	10,216,570	.....	10,216,570	750	00
Nova Scotia ..	1	150	564,758	454,254	.....	454,254	150	00
Manitoba .	2	200	1,053,344	816,531	1,104	815,427	216	56
N. W. Territories..	2	250	687,577	532,138	.....	532,138	250	00
Totals.....	52	6,475	80,034,990	64,095,899	1,104	64,094,795	6,491	56
1902.								
Ontario.....	40	4,850	72,664,880	57,383,000	.....	57,383,000	4,850	00
Quebec .....	4	750	15,726,815	12,557,803	.....	12,557,803	750	00
Nova Scotia ..	1	150	483,399	383,217	.....	383,217	150	00
Manitoba .....	2	200	1,818,646	1,426,674	.....	1,426,674	200	00
N. W. Territories.....	2	250	1,430,963	1,119,911	.....	1,119,911	250	00
Totals....	49	6,200	92,124,703	72,870,605	.....	72,870,605	6,200	00

INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902.

W. J. GERALD,  
*Deputy Minister.*



APPENDIX A—Continued—MALT.

Dr.

No. 8.—WAREHOUSE RETURN

Remaining in Warehouse from last year.	Placed in Warehouse.	Increases.	Received from other Divisions.	Imported.	Totals.	DIVISIONS.	
Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.		
120,844	151,556	1,304	.....	.....	273,704	.. Belleville,	Ont...
229,415	593,734	11,509	168,000	.....	1,002,658	.. Brantford	" ....
2,493,985	7,393,104	109,378	339,000	.....	10,335,467	.. Guelph	" ....
1,921,700	5,608,316	58,286	.....	.....	7,588,302	.. Hamilton	" ....
2,123,568	6,351,228	115,626	.....	.....	8,590,422	.. Kingston	" ....
2,737,829	4,320,823	52,802	70,000	.....	7,181,454	.. London	" ....
127,428	.....	4,720	456,000	.....	538,148	.. Ottawa	" ....
1,320,734	4,258,571	3,131	710,600	.....	6,293,036	.. Owen Sound	" ....
8,103	237,419	1,187	.....	.....	246,709	.. Perth	" ....
594,777	2,276,962	54,557	168,880	.....	3,095,176	.. Peterborough	" ....
.....	.....	.....	160,976	.....	160,976	.. Port Arthur	" ....
844,247	1,216,563	41,338	.....	.....	2,102,148	.. Prescott	" ....
150,126	801,228	6,280	338,800	.....	1,296,434	.. St. Catharines	" ....
2,034,414	6,150,440	21,660	476,122	.....	8,682,636	.. Stratford	" ....
5,221,527	14,915,096	122,864	1,707,806	79,200	22,046,493	.. Toronto	" ....
896,153	3,107,960	12,822	820,800	.....	4,837,735	.. Windsor	" ....
20,824,850	57,383,000	617,464	5,416,984	79,200	84,321,493	.. Totals.....	.....
11,755	.....	7,895	861,455	.....	881,105	.. Joliette,	Que....
4,328,576	11,498,916	157,962	2,916,556	8,234	18,910,244	.. Montreal	" ....
131,000	1,058,887	.....	2,964,000	.....	4,153,887	.. Quebec	" ....
62,400	.....	1,106	1,643,316	.....	1,706,822	.. Sherbrooke	" ....
4,533,731	12,557,803	166,963	8,385,327	8,234	25,652,058	.. Totals.....	.....
71,390	.....	.....	1,290,000	.....	1,361,390	.. St. John, N.B.....	.....
36,000	383,217	6,201	2,449,064	.....	2,874,482	.. Halifax, N.S .....	.....
20,000	.....	.....	256,000	.....	276,000	.. Charlottetown, P.E.I...	.....
195,381	1,426,674	37,684	842,000	1,120	2,502,859	.. Winnipeg, Man....	.....
150,583	1,119,911	7,199	150,000	75,860	1,503,553	.. Calgary, N.W.T.....	.....
202,721	.....	.....	315,000	1,907,810	2,425,531	.. Vancouver, B.C... ..	.....
40,000	.....	.....	146,900	1,527,990	1,714,890	.. Victoria " .....	.....
242,721	.....	.....	461,900	3,435,800	4,140,421	.. Totals.....	.....
26,074,656	72,870,605	835,511	19,251,275	3,600,214	122,632,261	.. Grand totals.....	.....

INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1901.



## SESSIONAL PAPER No. 12

for the Year ended June 30, 1902.

Cr.

Entered for Consumption at 1½ cents per lb.		Removed to other Divisions.	Exported.	Free, and Written off.	Remaining in Warehouse.	Totals.
Lbs.	S cts.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
269,478	4,042 17	.....	.....	.....	4,226	273,704
798,528	11,977 91	.....	.....	.....	204,130	1,002,658
5,006,008	75,090 12	2,826,428	72,000	.....	2,431,031	10,335,467
4,753,510	71,302 65	867,000	.....	.....	1,967,792	7,588,362
2,711,072	40,666 08	1,626,800	.....	18,700	4,233,850	8,590,422
4,798,642	71,980 69	5,200	5,230	.....	2,372,382	7,181,454
534,748	8,021 25	.....	.....	.....	53,400	588,148
1,077,739	16,166 09	3,089,476	112,000	76,524	1,937,297	6,293,036
637	9 56	.....	.....	238,223	7,849	246,709
861,693	12,925 40	1,838,064	.....	1,000	394,419	3,695,176
144,706	2,170 60	.....	.....	.....	16,270	160,976
1,353,826	20,307 40	344,556	.....	.....	403,766	2,102,148
1,176,328	17,644 92	.....	.....	.....	120,106	1,296,434
3,573,666	53,604 90	3,443,816	.....	.....	1,665,160	8,682,636
13,464,355	201,965 32	1,346,080	108,000	22,364	7,105,694	22,046,493
3,179,700	47,695 50	72,000	.....	92,000	1,494,635	4,837,735
43,704,630	655,570 56	15,459,420	297,230	448,811	24,411,407	84,321,498
.....	.....	.....	.....	861,105	20,000	881,105
11,013,018	165,195 27	3,591,455	72,000	.....	4,233,771	18,910,244
4,113,887	61,708 17	.....	.....	.....	40,000	4,153,887
1,660,622	24,909 33	.....	.....	.....	46,200	1,706,822
16,787,527	251,812 77	3,591,455	72,000	861,105	4,339,971	25,652,058
1,276,732	19,150 98	.....	.....	4,392	80,266	1,361,390
2,745,265	41,178 98	36,000	.....	.....	93,217	2,874,482
263,040	3,945 60	.....	.....	.....	12,960	276,000
2,009,058	30,125 83	.....	.....	.....	493,801	2,502,859
769,795	11,546 96	157,500	.....	.....	576,258	1,503,553
2,172,747	32,591 36	6,900	.....	.....	245,884	2,425,531
1,711,725	25,675 67	.....	.....	.....	3,165	1,714,890
3,884,472	58,267 03	6,900	.....	.....	249,049	4,140,421
71,440,519	1,071,608 74	19,251,275	369,230	1,314,308	30,256,929	122,632,261

W. J. GERALD,  
Deputy Minister.



APPENDIX A—Continued—MALT.

No. 9.—COMPARATIVE STATEMENT of Warehouse Returns

Remaining in Warehouse from last year.	Placed in Warehouse.	Increases.	Received from other Divisions.	Imported.	Totals.	PROVINCES.
Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	1901.
18,620,364	52,076,406	614,305	3,419,930	5,067	74,736,072	.. Ontario .....
4,852,370	10,216,570	171,124	7,084,466	14,704	22,339,234	.. Quebec .....
60,326			913,000		973,326	.. New Brunswick .....
199,001	454,254		1,843,000		2,496,255	.. Nova Scotia .....
12,280		790	136,000		149,070	.. Prince Edward Island ..
391,860	815,427	16,138	862,000	400	2,085,825	.. Manitoba .....
223,381	532,138	5,481			761,000	.. N. W. Territories .....
161,753			242,082	3,545,099	3,948,934	.. British Columbia .....
24,521,335	64,694,795	807,838	14,500,478	3,565,270	107,489,716	..... Totals .....
						1902.
20,824,850	57,383,000	617,464	5,416,984	79,200	84,321,498	.. Ontario .. .....
4,533,731	12,557,803	166,963	8,385,327	8,234	25,652,058	.. Quebec .. .....
71,390			1,290,000		1,361,390	.. New Brunswick .....
36,000	383,217	6,201	2,449,064		2,874,482	.. Nova Scotia .....
20,000			256,000		276,000	.. Prince Edward Island ..
195,381	1,426,674	37,684	842,000	1,120	2,502,859	.. Manitoba .....
150,583	1,119,911	7,199	150,000	75,860	1,503,553	.. N. W. Territories .....
242,721			461,900	3,435,800	4,140,421	.. British Columbia .....
26,074,656	72,870,605	835,511	19,251,275	3,600,214	122,632,261	..... Totals.. .....

DEPARTMENT OF INLAND REVENUE,  
OTTAWA, August 16, 1902.



SESSIONAL PAPER No. 12

for the Years ended June 30, 1901 and 1902.

Entered for Consumption at 1½ cents per lb.		Removed to other Divisions.	Exported.	Free, and Written off.	Remaining in Warehouse.	Totals.
Lbs.	\$ cts.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
40,440,316	606,605 74	12,093,396	274,000	1,103,510	20,824,850	74,736,072
14,645,943	219,689 07	2,345,000	36,000	778,560	4,533,731	22,339,234
901,936	13,529 04	.....	.....	.....	71,390	973,326
2,440,255	36,603 84	20,000	.....	.....	36,000	2,496,255
129,070	1,936 05	.....	.....	.....	20,000	149,070
1,890,444	28,356 65	.....	.....	.....	195,381	2,085,825
568,335	8,525 05	42,082	.....	.....	150,583	761,000
3,706,213	55,593 15	.....	.....	.....	242,721	3,948,934
64,722,512	970,838 59	14,500,478	310,000	1,882,070	26,074,656	107,489,716
43,704,630	655,570 56	15,459,420	297,230	448,811	24,411,407	84,321,498
16,787,527	251,812 77	3,591,455	72,000	861,105	4,339,971	25,652,058
1,276,732	19,150 98	.....	.....	4,392	80,266	1,361,390
2,745,265	41,178 98	36,000	.....	.....	93,217	2,874,482
263,040	3,945 60	.....	.....	.....	12,960	276,000
2,009,058	30,135 86	.....	.....	.....	493,801	2,502,859
769,795	11,546 96	157,500	.....	.....	576,258	1,503,553
3,884,472	58,267 03	6,900	.....	.....	249,049	4,140,421
71,440,519	1,071,608 74	19,251,275	369,230	1,314,308	30,256,929	122,632,261

	1901.	1902.
Total duty collected, ex-manufactory and ex-warehouse.....	\$ 970,855 15	\$ 1,071,608 74
" " on licenses .....	6,475 00	6,200 00
Totals. ....	\$ 977,330 15	\$ 1,077,808 74

W. J. GERALD,  
Deputy Minister.



APPENDIX A—Continued—MALT LIQUOR.

No. 10.—RETURN of Manufactures for the Year ended June 30, 1902.

DIVISIONS.	LICENSES.		Malt used.	Other commodities used.	Malt Liquor manufactured.	Malt Liquor exported and used by H. M. Army and Navy.	Total Duty collected, including License Fees.
	No.	Fees.					
Belleville, Ont .....	1	50	130,946	.....	57,490	.....	50 00
Brantford, " .....	3	150	793,280	.....	316,955	.....	150 00
Guelph, " .....	7	350	1,789,760	.....	1,992,144	.....	350 00
Hamilton, " .....	3	150	3,378,278	.....	1,568,653	.....	150 00
Kingston, " .....	2	100	547,927	.....	174,025	.....	100 00
London, " .....	6	300	5,024,332	.....	1,924,289	1,674 $\frac{2}{3}$	300 00
Ottawa, " .....	3	125	983,238	.....	385,670	.....	125 00
Owen Sound, " .....	6	300	1,146,680	.....	455,990	.....	300 00
Peterborough, " .....	3	150	857,087	.....	296,290	159	150 00
Port Arthur, " .....	1	50	137,770	.....	66,560	.....	50 00
Prescott, " .....	2	100	1,117,947	.....	359,190	.....	100 00
St. Catharines, " .....	2	100	1,188,140	.....	446,850	.....	100 00
Stratford, " .....	5	250	572,962	.....	275,100	.....	250 00
Toronto, " .....	14	675	13,226,416	.....	5,615,525	.....	675 00
Windsor, " .....	3	150	2,161,093	.....	1,026,409	.....	150 00
Totals. ....	61	3,000	36,055,856	.. ..	14,961 140	1,833 $\frac{1}{2}$	3,000 00
Joliette, Que.....	1	50	4,480	.....	1,460	.....	50 00
Montreal, " .....	11	550	15,962,729	.....	6,276,430	.....	550 00
Quebec, " .....	4	200	4,050,858	.....	1,534,025	.....	200 00
St. Hyacinthe, " .....	1	50	19,090	.....	8,940	.....	50 00
Sherbrooke, " .....	1	50	1,660,522	.....	708,300	.....	50 00
Totals.....	18	900	21,697,679	... ..	8,529,155	.....	900 00
St. John, N.B. ....	2	100	1,486,932	.....	555,475	.....	100 00
Halifax, N.S. ....	4	200	2,808,194	.....	941,500	130,895 $\frac{1}{2}$	200 00
Charlottetown, P.E.I. ..	1	50	263,004	.....	91,450	.....	50 00
Winnipeg, Man .....	7	350	2,048,448	.....	780,667	.....	350 00
Calgary, N.W.T .....	4	200	739,725	.....	276,840	.....	200 00
Vancouver, B.C.....	29	1,450	2,232,335	5,356	901,996	.....	1,819 70
Victoria, " .....	7	350	1,701,444	... ..	585,544	49,981	350 00
Totals. ....	36	1,800	3,933,779	5,356	1,487,540	49,981	2,169 70
Grand Totals ...	133	6,600	69,033,617	5,356	27,623,767	182,710 $\frac{1}{16}$	6,969 70

INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902.

W. J. GERALD,  
*Deputy Minister.*



SESSIONAL PAPER No. 12

APPENNDIX A—Continued—MALT LIQUOR.

No. 11.—COMPARATIVE STATEMENT of Manufactures for the Years ended June 30, 1901 and 1902.

PROVINCES.	LICENSES.		Malt used.	Other commodities used.	Malt Liquor manufactured.	Malt Liquor exported and used by H. M. Army and Navy.	Total Duty collected, including License Fees.
	No.	Fees.					
1901.		\$	Lbs.	Lbs.	Galls.	Galls.	\$ cts.
Ontario.....	61	3,050	33,994,789	.....	14,051,570	2,317½	3,050 00
Quebec.....	18	875	19,002,825	.....	7,362,535	.....	875 00
New Brunswick.....	2	100	1,302,836	.....	480,700	.....	100 00
Nova Scotia.....	4	200	2,407,615	.....	843,066	117,767	200 00
Prince Edward Island.....	1	50	129,080	.....	44,900	.....	50 00
Manitoba.....	7	325	1,895,774	.....	678,946	.....	325 00
N. W. Territories.....	4	200	551,606	.....	207,045	.....	200 00
British Columbia.....	34	1,700	3,709,011	991	1,439,492	53,036	1,768 90
Totals.....	131	6,500	62,993,536	991	25,108,254	173,120½	6,568 90
1902.							
Ontario.....	61	3,000	36,055,856	.....	14,961,140	1,833¾	3,000 00
Quebec.....	18	900	21,697,679	.....	8,529,155	.....	900 00
New Brunswick.....	2	100	1,486,932	.....	555,475	.....	100 00
Nova Scotia.....	4	200	2,808,194	.....	941,500	130,895½	200 00
Prince Edward Island.....	1	50	263 004	.....	91,450	.....	50 00
Manitoba.....	7	350	2,048,448	.....	780,667	.....	350 00
N. W. Territories.....	4	200	739,725	.....	276,840	.....	200 00
British Columbia.....	36	1,800	3,933,779	5,356	1,487,540	49,981	2,169 70
Totals.....	133	6,600	69,033,617	5,356	27,623,767	182,710¼	6,969 70
						1901.	1902.
						Galls.	Galls.
Exported.....						2,641½	2,148¾
Used by H. M. Army and Navy.....						170,479	180,561½
Totals.....						173,120½	182,710¼

INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902.

W. J. GERALD,  
Deputy Minister.







STATEMENT of Manufactures for the Years ended June 30, 1901 and 1902.

CANADIAN TOBACCO.			COMBINATION TOBACCO.			
Ware-housed.	At 5c. per lb.	Paid Duty.	Ware-housed.	At 5c. per lb.	Paid Duty.	
No.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Tobacco.
1,526,950	337,546½	233,895½	103,651	133,470½	50,154½	83,316
3,461,500	2,674,964½	2,377,274	297,690½	1,065,208	497,287	567,921
.....	18,677	6,808	11,869	6,639	2,741	3,898
.....	10,499	6,204	4,295	19,094	7,164	11,930
4,988,450	3,041,687	2,624,181½	417,505½	1,224,411½	557,346½	667,065
50,000	419,719	375,749	43,970	198,091	60,393	137,698
3,534,850	2,475,180	2,339,883	135,297	1,094,479	648,341	446,138
2,736,500	.....	.....	.....	.....	.....	.....
.....	19,549	15,419	4,130	.....	.....	.....
.....	.....	.....	.....	8,788	4,422	4,366
6,321,350	2,914,448	2,731,051	183,397	1,301,358	713,156	588,202
						6,64
						1,44
						7,49
						3,88
						0,03
						1,94
						4,53
						1,29
						1,71
						4,98



2-3 EDWARD VII.

SESSIONAL PAPER No. 12

A. 1903

APPENDIX A—Continued—TOBACCO

No. 12.—RETURN of Manufactures for the Year ended June 30, 1902.

Description	LICENSES		Total weight of Raw Leaf Tobacco and other materials actually used	TOBACCO		CIGARETTES				CANADIAN TOBACCO			COMBINATION TOBACCO			COMBINATION CIGARETTES		SMOKE				Total Duty on Goods Imported
	No.	Fees		At 20 cents per lb.	Paid Duty	Warehoused	At 83 per M.	Paid Duty	Warehoused	At 5 cents per lb.	Paid Duty	Warehoused	At 5 cents per lb.	Paid Duty	Warehoused	At 83 per M.	Paid Duty	At 20 cents per lb.	Paid Duty	At 18 cents per lb.	Paid Duty	
		Cents	Lbs.	Lbs.	Lbs.	No.	No.	No.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	No.	No.	Lbs.	Lb.	Lb.	Lb.	Cents	
Hamilton, Ont.	1	75.00	298,118	96,216.4	1,418.8	807,976	9,620,684	9,570,684	50,000												67,144.07	
London	1	40.00	125,535							19,573	19,573										1,078	
Quebec	2	102.50	198,906	1,476	176								198,001	60,393	137,608						3,191.1	
Windsor	3	150.00	83,969							400,146	60,176	49,970									17,938.80	
Total	7	367.50	1,602,580	963,640	1,594	807,976	9,620,684	9,570,684	50,000	419,719	375,749	1,070	198,001	60,393	137,608						89,812.67	
Quebec, Ont.		162.00	182,870							133,833	75,384	78,425	51,296	16,700	34,933						4,760.1	
Montreal	18	1,145.00	6,817,430	6,963,273	1,890	5,607,377	112,683,700	110,163,250	2,520,450	640,378	616,997	2,381	2,79,467	175,947	63,519	98,000	98,000	06	3,033	93,045	93,046	177,663.83
Quebec, N.S.	8	477.50	466,920	104,773	17	6,313	9,070,000	8,033,600	1,014,400	311,114	281,684	29,730	107,337	84,640	22,697			1,333	1,533	7,333	7,333	81,181.16
St. John's, N.S.		7.00	1,634							1,755	1,755										16,773	
St. John's, N.S.	2	115.00	2,071,393							1,389,716	1,376,983	743	69,378	671,652	32,326							87,416.81
Port of Spain	1	30.00	6,333							7,379	7,379										418.93	
Total	31	2,027.50	9,646,973	6,068,045	4,937	5,613,692	121,753,700	118,218,850	3,534,850	2,475,180	2,359,883	13,297	1,094,479	648,741	416,138	98,000	98,000	6,393	6,393	16,333	16,333	650,712.67
							22,500	32,500														
St. John's, N.S.	1	7.00	18,061	3,062	78	274	5,858,000	3,121,500	2,766,500												6,196.0	
Port of Spain	2	12.00	9,330	79,626	66	73,620				19,549	15,419	4,130									2,272.1	
Chatham, N.S.	3	213.00	136,377	146,298		88,413							8,788	4,422	4,366						14,904.3	
Grand Totals	47	2,829.00	11,144,834	7,260,672	5,081	6,786,994	137,222,384	130,911,034	6,321,350	2,914,148	2,731,044	18,597	1,301,358	715,146	588,202	98,000	98,000	6,393	6,393	16,333	16,333	76,566.64
							32,500	32,500														

\* At 10 cents per M.

INLAND REVENUE DEPARTMENT  
OTTAWA, AUGUST 16, 1902.  
J. L. [Signature]

W. J. [Signature]  
Deputy Minister



## APPENDIX A—Continued TORACCO.

No. 13. COMPARATIVE STATEMENT of Manufactures for the Years ended June 30, 1901 and 1902

Provinces	LEAVES			TOBACCO			CIGARETTES			CANADIAN TOBACCO			COMBINATION TOBACCO			COMBINATION CIGARETTES		SALES				Total Duty collected by Manufacturer including Licence Fees
	No.	Pcs.	Total weight of Raw Leaf Tobacco and other material actually sold	At 25c per lb.	Paid Duty.	Ware-housed	At 83c per M.	Paid Duty.	Ware-housed	At 5c per lb.	Paid Duty.	Ware-housed	At 5c per lb.	Paid Duty.	Ware-housed	At 5c per M.	Paid Duty.	At 25c per lb.	Paid Duty.	At 18c per lb.	Paid Duty.	
1901			Lbs.	Lt.	Lbs.	Lbs.	No.	No.	No.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	No.	No.	Lbs.	Lbs.	Lbs.	Lbs.	
Ontario	7	300 00	1,347,555	88,993	131,118	754,873	1,304,984	1,304,984		327,546	233,895	103,671	133,470	50,154	83,316							
Quebec	7	1,900 00	9,779,845	995,190	409,894	5,585,296	117,313,750	115,786,800	1,526,950	2,674,964	2,377,274	297,690	1,065,298	497,287	567,921	741,100	741,100	6,230	6,230	13,765	193,765	
New Brunswick	1	75 00	17,25	2,28	2,285		714,200	2,257,700	3,461,600													
New Scotia	1	26 00	16,900	87,693	9,190	78,503				18,677	6,808	11,869	6,639	2,741	3,898							
P. E. Island	1	26 00	161,397	131,532	40,110	91,422				10,499	6,204	4,295	19,064	7,164	11,930							
Totals	7	2,98 00	11,416,400	7,102,192	592,597	6,710,094	124,332,034	119,345,584	4,988,450	3,041,687	2,694,181	417,595	1,224,411	557,346	667,065	741,100	741,100	6,230	6,230	193,565	193,565	
1902																						
Ontario	7	577 50	1,602,586	96,640	155,664	807,976	9,620,684	9,570,684	50,000	419,719	375,744	43,970	198,091	60,393	137,698							
Quebec	7	2,027 50	9,611,975	6,048,045	444,539	5,613,692	121,753,700	118,218,800	3,534,850	2,475,180	2,333,983	135,297	1,034,179	648,341	446,138	982,000	982,000	6,598	6,598	166,590	166,590	
New Brunswick		75 00	18,051	3,002	2,788	274	5,858,000	3,121,500	2,730,500													
New Scotia		15 00	9,350	79,626	6,006	73,620				19,749	15,419	4,130										
P. E. Island		26 00	161,722	146,298	6,888	88,413							8,788	4,422	4,366							
Totals	7	2,830 00	11,514,484	7,250,672	666,606	6,588,973	127,232,384	123,911,084	6,321,350	2,914,448	2,731,051	183,397	1,301,358	713,156	588,202	982,000	982,000	6,598	6,598	166,590	166,590	

\* Cigarettes at 88c per M.

W. J. GERALD,  
Deputy MinisterINLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902



COMBINATION CIGARETTES.		SNUFF.				Total Duty collected ex-Manu- factory, including License Fees.
At \$1.50 per M.	Paid Duty.	At 25c. per lb.	Paid Duty.	At 18c. per lb.	Paid Duty.	
No.	No.	Lbs.	Lbs.	Lbs.	Lbs.	\$ cts.
741,100	741,100	6,230	6,230	193,565	193,565	51,284 39
						633,062 92
						7,404 35
						3,039 95
						10,960 90
741,100	741,100	6,230	6,230	193,565	193,565	705,752 51
982,000	982,000	6,598	6,598	166,590	166,590	89,812 67
						650,712 67
						10,136 50
						2,397 45
						14,907 35
982,000	982,000	6,598	6,598	166,590	166,590	767,966 64

W. J. GERALD,  
*Deputy Minister.*



ED.			ARMY AND NAVY AND SHIPS' STORES.		WRITTEN OFF.	TAKEN FOR RE-WORKING.				
Common Tobacco.	Canadian Cigarettes.	Combination Tobacco.	Tobacco.	Cigarettes.	Tobacco.	Tobacco.	Cigarettes.	Canadian Tobacco.	Combination Tobacco.	Tobacco.
Lbs.	No.	Lbs.	Lbs.	No.	Lbs.	Lbs.	No.	Lbs.	Lbs.	Lbs.
5,873½	25,000		296	.....	8,603	7,210	...	3,532	736	287,90
			300	.....		3,401	24,150	12,064	4,678½	588,50
			230	.....						18,78
			2,101	100,000		453	.....	20		43,20
						924	.....			5,87
										62,98
										5,25
			4,364							54,60
										19,71
5,873½	25,000	.....	7,291	100,000	8,603	11,988	24,150	15,616	5,414½	1,086,92
			496	.....	988½	2,047½	.....	2,454	504	266,64
640		8	1,983½	.....	109½	495½	.....	13,376½	8,055	531,44
			232	.....						17,49
202			9,119	545,000	54	2,900	.....	2,081½		33,88
						153	.....		1,300	10,03
										61,94
										4,53
			5,209							59,29
										19,71
842	.....	8	17,039½	545,000	1,152	5,596	.....	17,912	9,859	1,004,98



## 11

1

W. J. GERALD,  
*Author, Host*



No. 15.—COMPARATIVE STATEMENT of Warehouse Returns for the Years ended June 30, 1901 and 1902

[illegible]

INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902.

W. J. GERALD,



REMAINING IN WAREHOUSE.				TOTAL ACCOUNTED FOR.				
Cigarettes.	Canadian Tobacco.	Canadian Cigarettes.	Combination Tobacco.	Tobacco.	Cigarettes.	Canadian Tobacco.	Canadian Cigarettes.	Combination Tobacco.
No.	Lbs.	No.	Lbs.	Lbs.	No.	Lbs.	No.	Lbs.
5		18,520	9,780	2,801,503 $\frac{1}{2}$		103,651		104,539
4 $\frac{1}{2}$	102,900	64,907 $\frac{1}{2}$	975,000	6,140,398	1,827,000	482,429 $\frac{1}{2}$	1,275,000	647,843
9 $\frac{1}{2}$	519,400			356,752 $\frac{1}{2}$	4,054,400			
1		2,923	1,150	622,288 $\frac{1}{2}$	160,000	11,869		3,898
4		1,551	2,826	99,074		4,922		11,930
9				789,080				
5				15,125				
1 $\frac{1}{2}$				443,026				
9 $\frac{1}{2}$				19,719 $\frac{1}{2}$				
9	622,300	87,901 $\frac{1}{2}$	975,000	11,286,967	5,981,400	602,871 $\frac{1}{2}$	1,275,000	768,210
5		12,600	16,007 $\frac{1}{2}$	2,835,381	50,000	62,490		147,478
4	313,000	28,140 $\frac{1}{2}$	110,514	6,227,435	3,637,750	228,825	975,000	556,073 $\frac{1}{2}$
5 $\frac{1}{2}$	295,400			347,472 $\frac{1}{2}$	3,255,900			
5	145,000	786		571,686 $\frac{1}{2}$	690,000	7,053		1,150
9		1,026	546	94,287		1,551		7,192
4				889,193				
9				27,635				
1				416,331 $\frac{1}{2}$				
9 $\frac{1}{2}$				19,719 $\frac{1}{2}$				
1	753,400	42,552 $\frac{1}{2}$	127,067 $\frac{1}{2}$	11,429,141	7,633,650	299,919	975,000	711,893 $\frac{1}{2}$

W. J. GERALD,  
*Deputy Minister.*







APPENDIX A Continued RAW LEAF TOBACCO, INCLUDING STEMS, SCRAPS AND CUTTINGS.

Dr. No. 16. Warehouse Return for the Year ended June 30, 1902. Cr.

Remain- ing in Ware- house from last Year.	Imported.		Placed in Warehouse ex-Factory.	Received from other Divisions.	Totals.	DIVISIONS.		ENTERED FOR CONSUMPTION.		Removed in Bond to other Divisions.	Exported.	Written off. Taken for Horticul- tural purposes and destroyed.	Std. lbs.	Std. lbs.	Re- entered for Manu- facture.	Remain- ing in Ware- house.	Totals.		
	Std. lbs.	Std. lbs.				Quantity.	Duty.	Std. lbs.	% cts.									Std. lbs.	Std. lbs.
1,366	6,021	1,413	5,868	14,668	Belleville, Ont.	11,093	1,109 30	1,413				213				1,949	14,668		
8,635	74,669	7,404	2,476	93,184	Brantford	73,637	7,363 70	257				48		301		12,758	93,184		
19,718	102,167	3,133	591 <sup>1</sup>	125,609 <sup>1</sup>	Guelph	94,552 <sup>1</sup>	9,455 28	1,809								26,194	125,609 <sup>1</sup>		
650,725	1,266,639	218,916	10,942	2,147,222	Hamilton	1,355,583 <sup>1</sup>	135,659 91	20,999				1,722		2,453 <sup>1</sup>		565,031	2,147,222		
65,284	70,946	5,631	1,756	143,617	Kingston	68,371	6,868 74	6,985				234		1,413		61,311	143,617		
160,628	616,637 <sup>1</sup>	53,242	13,823 <sup>1</sup>	844,331	London	590,362 <sup>1</sup>	59,391 13	7,951						10,135 <sup>1</sup>		184,884	844,331		
	7,505	419	4,187	12,111	Ottawa	5,024	502 40	419				1,858		419		4,391	12,111		
1,101	8,638		1,233	10,972	Owen Sound	9,194	919 10									1,778	10,972		
376	1,444	60	1,172 <sup>1</sup>	3,052 <sup>1</sup>	Perth	2,287	228 70	155								610 <sup>1</sup>	3,052 <sup>1</sup>		
633	1,929		2,361	4,923	Peterborough	2,322	232 20					1,557				1,041	4,923		
3,025	12,990		128	16,143	Prescott	11,865	1,192 14	623								3,634	16,143		
13,726	24,736	2,300	759	41,521	St. Catharines	22,049	2,204 90	719								15,694	41,521		
22,789	21,872	2,378		47,039	Stratford	31,748	3,174 80							1,502		12,913	47,039		
112,695	271,786	29,395	10,705 <sup>1</sup>	424,581 <sup>1</sup>	Toronto	267,451	34,073 10	11,937				5,918		9,037		113,491 <sup>1</sup>	424,581 <sup>1</sup>		
10,043	36,321	3,741	1,118	51,253	Windsor	32,951	3,309 54	2,775						373		13,400	51,253		
1,070,744	2,524,300 <sup>1</sup>	328,032	57,151 <sup>1</sup>	3,980,227 <sup>1</sup>	Totals.....	2,578,490 <sup>1</sup>	265,676 24	56,042			288,494	21 11,580		26,514		1,019,086	3,980,227 <sup>1</sup>		
21,252	3,728	713		25,693	Joliette, Que.	4,499	1,349 70	21,194									25,693		
4,160,749 <sup>1</sup>	7,262,063 <sup>1</sup>	269,925 <sup>1</sup>	62,696 <sup>1</sup>	11,755,434 <sup>1</sup>	Montreal	7,080,871	729,152 07	121,434 <sup>1</sup>			173,694 <sup>1</sup>	125 2 999		116,956 <sup>1</sup>		1,259,354 <sup>1</sup>	11,755,434 <sup>1</sup>		
71,882 <sup>1</sup>	218,186	8,241	26,761	325,070 <sup>1</sup>	Quebec	263,198	23,003 64	134				1,244		28,949 <sup>1</sup>		91,545	325,070 <sup>1</sup>		
20,883	8,922	1,052	3,110 <sup>1</sup>	33,967 <sup>1</sup>	St. Hyacinthe	9,759 <sup>1</sup>	995 47	1,658								16,452	33,967 <sup>1</sup>		
134,656 <sup>1</sup>	277,929	21,916	76,444	510,945 <sup>1</sup>	Sherbrooke	295,609 <sup>1</sup>	62,234 88	19,552			19,747		110	28,797 <sup>1</sup>		147,129 <sup>1</sup>	510,945 <sup>1</sup>		
2,223	15,144		2,552	19,919	Three Rivers	16,443	1,843 51	107 <sup>1</sup>								3,368 <sup>1</sup>	19,919		
4,411,646 <sup>1</sup>	7,785,972 <sup>1</sup>	301,847 <sup>1</sup>	171,564	12,671,030 <sup>1</sup>	Totals.....	7,610,380	818,579 27	164,079 <sup>1</sup>			193,441 <sup>1</sup>	125 4,353		180,801 <sup>1</sup>		4,517,849 <sup>1</sup>	12,671,030 <sup>1</sup>		
20,091 <sup>1</sup>	64,818	3,778	2,582	91,299 <sup>1</sup>	St. John, N.B.....	53,160	6,220 16	1,132			4,228			913		31,865 <sup>1</sup>	91,299 <sup>1</sup>		



SESSIONAL PAPER No. 12

8,016	10,330	.....	1,143	19,489	Halifax, N.S. ....	11,795½	1,185 47½	.....	.....	7,693½	19,489
29,400	57,570	.....	.....	86,970	Pictou " ....	68,822	6,882 20	.....	230	17,918	86,970
37,416	67,900	.....	1,143	106,459	..... Totals ....	80,617½	8,067 67	.....	230	25,611½	106,459
64,755	133,662	.....	.....	198,417	Charlotte town, P.E.I.	138,385	14,032 90	.....	.....	60,032	198,417
54,996	104,038	.....	138½	171,541½	Winnipeg, Man. ...	119,850	11,985 00	7,976	.....	40,114½	171,541½
1,224	7,482	.....	162	9,610	Calgary, N.W.T. ...	7,403	740 30	.....	.....	1,465	9,610
33,726	80,978½	.....	277	122,901½	Vancouver, B.C. ...	78,501½	8,108 43	2,725	.....	35,798	122,901½
8,926	35,846	.....	754	48,522	Victoria " ....	38,174	3,869 08	.....	.....	7,271	48,522
42,652	116,824½	.....	1,031	171,423½	..... Totals ....	116,675½	11,977 51	2,725	.....	43,069	171,423½
5,703,524½	10,805,027½	657,684½	233,771½	17,400,008½	Grand Totals. ....	10,704,961½	1,137,279 05	496,864½	146 16,163	209,007½	17,400,008½

W. J. GERALD,  
*Deputy Minister.*

INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902.



APPENDIX A Continued. RAW LEAF TOBACCO, INCLUDING STEMS, SCRAPS AND CUTTINGS.

Dr. No. 17. COMPARATIVE STATEMENT of Warehouse Returns for the Years ended June 30, 1901 and 1902. Cr.

Remain- ing in Ware- house from last year.	ENTERED FOR CONSUMPTION.															Totals.
	PROVINCES.					Received from other Divisions.		Totals.	Duty.					Re- entered for Manu- facture.	Remain- ing in Ware- house.	
	Imported.	Placed in Warehouse ex-Factory.	Std. lbs.	Std. lbs.	Std. lbs.	Quantity.	%		cts.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.			
Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	1901.	Std. lbs.	%	cts.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.
1,431,174½	1,908,660½	226,976½	45,561½	3,612,373½	Ontario. ....	2,219,948	230,182	39	77,875½	189,142	373	5,604	48,687	1,070,744	3,612,373½	
4,122,016½	7,510,008½	291,230½	195,472	12,118,727½	Quebec. ....	7,176,407½	748,684	53	148,331	134,190	425	915	246,812½	4,411,646½	12,118,727½	
19,672	37,397	279	5,922½	63,270½	New Brunswick. ....	40,677	5,115	06	320	712			1,470	20,091½	63,270½	
19,761½	111,642		320	131,723½	Nova Scotia. ....	94,182½	9,482	01				24	101	37,416	131,723½	
55,944	141,422			197,366	P. E. Island. ....	132,611	13,822	90						64,755	197,366	
47,989	87,726	9,044	1,779	146,538	Manitoba. ....	79,979	8,004	26	9,212	1,937			414	54,996	146,538	
	2,144			2,144	N. W. Territories. ....	920	92	00						1,224	2,144	
30,484½	115,398½	16,525½	4,514	166,922½	British Columbia. ....	104,078½	10,882	57	17,830½	1,986			375½	42,652	166,922½	
5,727,042½	9,914,398½	544,055½	253,569	16,439,065½	Totals. ....	9,848,803½	1,026,265	72	253,569	327,967	798	6,543	297,859½	5,703,524½	16,439,065½	
					1902.											
1,070,744	2,524,300½	328,032	57,151½	3,980,227½	Ontario. ....	2,578,490½	265,676	24	56,042	288,494	21	11,580	26,514	1,019,086	3,980,227½	
4,411,646½	7,785,972½	301,847½	171,564	12,671,030½	Quebec. ....	7,610,389	818,579	27	164,079½	193,441½	125	4,353	180,801½	4,517,849½	12,671,030½	
20,091½	64,848	3,778	2,582	91,299½	New Brunswick. ....	53,160	6,220	16	1,132	4,228			913	31,806½	91,299½	
37,416	67,900		1,143	106,459	Nova Scotia. ....	80,617½	8,067	67				230		25,611½	106,459	
64,755	133,662			198,417	P. E. Island. ....	138,385	14,032	90						60,032	198,417	
54,996	104,038	12,369		171,541½	Manitoba. ....	119,850	11,985	00	3,601	7,976				40,114½	171,541½	
1,224	7,482	742	162	9,610	N. W. Territories. ....	7,403	740	30	742					1,465	9,610	
42,652	116,824½	10,916	1,031	171,423½	British Columbia. ....	116,675½	11,977	54	8,175	2,725			779	43,069	171,423½	
5,703,524½	10,805,027½	657,684½	233,771½	17,400,008½	Totals. ....	10,704,961½	1,137,279	05	233,771½	496,864½	146	16,163	209,007½	5,739,093½	17,400,008½	

INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902.

W. J. GERALD,  
Deputy Minister.



SESSIONAL PAPER No. 12

APPENDIX A *-Continued-*CANADA TWIST TOBACCO.

No. 18.—STATEMENT of Revenue collected from Canada Twist Tobacco for the Year ended June 30, 1902.

DIVISIONS.	LICENSES.		Canada Twist, at 5 cts. per pound.	Duty collected, including License Fees.
	No.	Fees.		
		\$	Lbs.	\$ cts.
Cornwall, Ont.....	4	8	2,150	115 50
Ottawa ".....	10	19	1,810	109 50
Prescott ".....	1	2	320	18 00
Totals.....	15	29	4,280	243 00
Joliette, Que.....	20	29	43,915	2,224 75
Montreal ".....	33	66	24,091½	1,270 58
Totals.....	53	95	68,006½	3,495 33
Grand Totals.....	68	124	72,286½	3,738 33

INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902.

W. J. GERALD,  
*Deputy Minister.*

CANADA TWIST TOBACCO.

No. 19.—COMPARATIVE STATEMENT for Years ended June 30, 1901 and 1902.

YEARS.	PROVINCES.	LICENSES.		Canada Twist, at 5 cts. per pound.	Duty collected, including License Fees.
		No.	Fees.		
			\$	Lbs.	\$ cts.
1901.....	Ontario.....	20	39	6,453	361 65
	Quebec.....	55	98	51,144	2,655 20
	Totals.....	75	137	57,597	3,016 85
1902.....	Ontario.....	15	29	4,280	243 00
	Quebec.....	53	95	68,006½	3,495 33
	Totals.....	68	124	72,286½	3,738 33

INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902.

W. J. GERALD,  
*Deputy Minister.*



APPENDIX A—Continued—CIGARS.

No. 20.—RETURN of Manufactures

DIVISIONS.	LICENSESES.		Total weight of Raw Leaf Tobacco and all other materials actually used.	Deficiencies paying duty.	CIGARS AT \$7 PER THOUSAND.		CIGARS Produced.
	No.	Fees.			Pro-duced.	Paid Duty.	
		\$ cts.	Lbs.	No.	No.	No.	No.
Belleville, Ont.....	1	75 10	8,852				510,500
Brantford ".....	9	675 00	67,512				3,671,870
Guelph ".....	12	900 00	90,196 <sup>3</sup> / <sub>4</sub>				5,554,570
Hamilton ".....	15	1,125 00	179,372				9,403,920
Kingston ".....	3	187 50	61,625				3,189,025
London ".....	22	1,612 50	542,447				32,073,235
Ottawa ".....	1	37 50	4,028				207,350
Owen Sound ".....	3	187 50	8,840				448,520
Perth ".....	1	75 00	2,319				100,035
Peterborough, Ont.....	1	75 00	2,236				143,550
Prescott ".....	3	225 00	11,237				658,650
St. Catharines ".....	10	750 00	19,539				1,162,075
Stratford ".....	3	225 00	29,251				1,535,500
Toronto ".....	27	1,875 00	206,237				11,738,325
Windsor ".....	6	450 00	30,117		1,710	1,710	1,709,075
Totals. ....	117	8,475 00	1,263,808 <sup>3</sup> / <sub>4</sub>		1,710	1,710	72,106,200
Joliette, Que.....	2	100 00	55,050				
Montreal ".....	36	2,577 50	976,855 <sup>1</sup> / <sub>2</sub>	3,510	1,950	1,950	47,559,460
Quebec ".....	8	512 50	84,688 <sup>1</sup> / <sub>2</sub>				4,412,905
St. Hyacinthe, Que.....	6	332 50	26,685 <sup>1</sup> / <sub>2</sub>				573,365
Sherbrooke ".....	4	300 00	150,329				7,973,815
Three Rivers ".....	3	215 00	26,426				848,770
Totals. ....	59	4,037 50	1,320,034 <sup>1</sup> / <sub>2</sub>	3,510	1,950	1,950	61,368,315
St. John, N.B.....	7	495 00	63,404				1,116,305
Halifax, N.S.....	3	225 00	11,597 <sup>1</sup> / <sub>2</sub>				679,800
Winnipeg, Man.....	7	525 00	106,255				5,948,910
Calgary, N.W.T.....	2	150 00	6,707				352,960
Vancouver, B.C.....	14	1,040 00	67,664 <sup>1</sup> / <sub>2</sub>				3,530,750
Victoria ".....	11	815 00	34,365	586			1,763,800
Totals.....	25	1,855 00	102,029 <sup>1</sup> / <sub>2</sub>	586			5,294,550
Grand totals.....	220	15,762 50	2,873,836 <sup>1</sup> / <sub>4</sub>	4,096	3,660	3,660	146,867,040

\* Destroyed by fire.



## SESSIONAL PAPER No. 12

for the Year ended June 30, 1902.

AT \$6 PER THOUSAND.		CANADIAN CIGARS AT \$3 PER THOUSAND.			COMBINATION CIGARS AT \$3 PER THOUSAND.			Duty Collected ex-manu- factory, including License Fees.
Paid Duty.	Warehoused	Produced.	Paid Duty.	Warehoused.	Produced.	Paid Duty.	Warehoused.	
No.	No.	No.	No.	No.	No.	No.	No.	
70,000	440,500	.....	.....	.....	.....	.....	.....	495 00
2,384,835	1,287,035	.....	.....	.....	.....	.....	.....	14,984 01
2,514,325	3,040,245	.....	.....	.....	.....	.....	.....	15,985 95
3,430,220	5,973,700	.....	.....	.....	.....	.....	.....	21,706 32
937,375	2,251,650	.....	.....	.....	.....	.....	.....	5,811 75
*3,400	10,643,280	.....	.....	.....	.....	.....	.....	130,171 83
21,426,555		.....	.....	.....	.....	.....	.....	
77,700	129,650	.....	.....	.....	.....	.....	.....	503 70
173,720	274,800	.....	.....	.....	.....	.....	.....	1,229 82
12,600	87,435	.....	.....	.....	.....	.....	.....	150 60
113,650	29,900	.....	.....	.....	.....	.....	.....	756 90
414,250	244,400	.....	.....	.....	.....	.....	.....	2,710 50
1,121,150	40,925	.....	.....	.....	.....	.....	.....	7,476 90
1,517,150	18,350	.....	.....	.....	.....	.....	.....	9,327 90
6,207,455	5,530,870	.....	.....	.....	.....	.....	.....	39,119 73
999,760	709,315	.....	.....	.....	.....	.....	.....	6,460 53
*3,400	30,702,055	.....	.....	.....	.....	.....	.....	256,891 44
41,400,745		.....	.....	.....	.....	.....	.....	
.....	.....	2,708,730	2,028,630	680,100	.....	.....	.....	6,185 89
24,360,660	23,198,800	.....	.....	.....	2,153,130	1,604,930	548,200	153,590 99
2,154,360	2,258,545	125,100	103,550	21,550	769,750	459,100	310,650	15,126 61
145,500	427,865	932,770	829,050	103,720	82,600	34,000	48,600	3,794 65
3,935,605	4,038,210	.....	.....	.....	.....	.....	.....	23,913 63
400,810	447,960	.....	.....	.....	539,950	275,450	264,500	3,446 21
30,996,935	30,371,380	3,766,600	2,961,230	805,370	3,545,430	2,373,480	1,171,950	206,057 98
392,025	724,280	.....	.....	.....	2,253,090	362,940	1,890,150	3,935 97
352,180	327,620	.....	.....	.....	.....	.....	.....	2,338 08
2,208,005	3,740,905	.....	.....	.....	.....	.....	.....	13,773 03
120,635	232,325	.....	.....	.....	.....	.....	.....	873 81
3,045,800	484,950	.....	.....	.....	175,200	115,150	60,050	19,660 25
1,291,450	472,350	.....	.....	.....	75,775	75,775	.....	8,794 53
4,337,250	957,300	.....	.....	.....	250,975	190,925	60,050	28,454 78
*3,400	67,055,865	3,766,600	2,961,230	805,370	6,049,495	2,927,345	3,122,150	512,325 09
79,807,775		.....	.....	.....	.....	.....	.....	

W. J. GERALD,  
Deputy Minister.



APPENDIX A—Continued—CIGARS.

No. 21.—COMPARATIVE STATEMENT of Manufactures

PROVINCES.	LICENSES.		Total weight of Raw Leaf Tobacco and all other materials actually used.	Deficiencies paying Duty.	CIGARS AT \$7 PER THOUSAND.		CIGARS Produced.
	No.	Fees.			Produced.	Paid Duty.	
1901.		\$ cts.	Lbs.	No.	No.	No.	No.
Ontario .....	106	7,837 50	1,085,985	990	1,200	1,200	64,741,980
Quebec .....	54	3,795 00	1,184,228 $\frac{1}{4}$	*3,234	4,974	4,974	58,068,775
New Brunswick .....	6	382 50	67,843				603,790
Nova Scotia .....	3	225 00	11,149 $\frac{1}{2}$				672,800
Manitoba .....	8	562 50	71,480				4,056,190
North-West Territories .....	2	75 00	601				33,350
British Columbia.....	27	1,817 50	95,413 $\frac{1}{2}$	†3,436			4,552,425
Totals.....	206	14,695 00	2,516,700 $\frac{1}{4}$	7,660	6,174	6,174	132,729,310
1902.							
Ontario ..	117	8,475 00	1,263,808 $\frac{3}{4}$		1,710	1,710	72,106,200
Quebec ....	59	4,037 50	1,320,034 $\frac{1}{2}$	3,510	1,950	1,950	61,368,315
New Brunswick .....	7	495 00	63,404				1,116,305
Nova Scotia .....	3	225 00	11,597 $\frac{1}{2}$				679,800
Manitoba.....	7	525 00	106,255				5,948,910
North-West Territories .....	2	150 00	6,707				352,960
British Columbia.....	25	1,855 00	102,029 $\frac{1}{2}$	586			5,294,550
Totals .....	220	15,762 50	2,873,836 $\frac{1}{4}$	4,096	3,660	3,660	146,867,040

\*1,300 of these cigars were manufactured from Canadian leaf at \$3 per M.  
†Combination cigars at \$3 per M.  
‡Destroyed by fire.

INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902.



## SESSIONAL PAPER No. 12

for the Years ended June 30, 1901 and 1902.

AT \$6 PER THOUSAND.		CANADIAN CIGARS AT \$3 PER THOUSAND.			COMBINATION CIGARS AT \$3 PER THOUSAND.			Total Duty collected ex-Manu- factory including License Fees
Paid duty.	Warehoused	Produced.	Paid Duty	Ware- housed.	Produced.	Paid Duty	Ware- housed.	
No.	No.	No.	No.	No.	No.	No.	\$ cts.	\$ cts.
38,578,035	26,163,945							239,320 05
27,251,550	30,817,225	2,160,230	1,937,930	222,300	3,321,800	2,313,300	1,008,500	180,108 32
236,040	367,750				2,793,140	815,340	1,997,800	4,244 76
291,240	381,560							1,972 44
1,503,125	2,553,065							9,581 25
24,550	8,800							222 30
3,981,275	571,150				419,800	344,300	75,500	26,748 35
71,865,815	60,863,495	2,160,230	1,937,930	222,300	6,534,740	3,472,940	3,061,800	462,197 47
‡3,400								
41,400,745	30,702,055							256,891 44
30,996,935	30,371,380	3,766,600	2,961,230	805,370	3,545,430	2,373,480	1,171,950	206,057 98
392,025	724,280				2,253,090	362,940	1,890,150	3,935 97
352,180	327,620							2,338 08
2,208,005	3,740,905							13,773 03
120,635	232,325							873 81
4,337,250	957,300				250,975	190,925	60,050	28,454 78
‡3,400								
79,807,775	67,055,865	3,766,600	2,961,230	805,370	6,049,495	2,927,345	3,122,150	512,325 09

W. J. GERALD,  
Deputy Minister.







FIVE STATEMENT of Warehouse Returns for the Years ended June 30, 1901 and 1902

Number to be returned for.		PROVINCES.	Entered for Consumption.			Returned in Bond to other Divisions.		
Original.	Combina- tion.		Foreign, at \$6 per M.	Canadian, at \$3 per M.	Combina- tion, at \$3 per M.	Duty.	Foreign. Canadian.	
No.	No.	1901.	No.	No.	No.	\$ cts.	No. No.	
3,600		Ontario. ....	25,081,265	31,000		150,789 59	238,000	
2,300	1,213,500	Quebec. ....	31,883,905	132,300	846,650	194,240 28	312,285	
	2,247,850	New Brunswick. ....	477,600		1,521,050	7,428 75		
		Nova Scotia .....	295,350			1,772 10		
		Manitoba. ....	2,998,525			17,991 15		
		N. W. Territories. ....						
	75,500	British Columbia. ....	535,725			3,214 35		
5,900	3,536,850	Totals. ....	61,272,370	166,300	2,367,700	375,236 22	850,285	
		1902.						
4,600		Ontario. ....	28,276,180	50,800		169,773 48	833,835	
0,370	1,514,600	Quebec. ....	28,450,160	700,120	1,161,150	176,284 77	921,500	70,00
	2,616,950	New Brunswick. ....	640,300		1,840,200	9,362 40		
		Nova Scotia .....	300,410			1,802 46		
		Manitoba. ....	3,479,640			20,877 84		
		N. W. Territories. ....	211,475			1,268 85		
	135,550	British Columbia. ....	916,475		55,500	5,665 35		
4,970	4,267,100	Totals. ....	62,268,640	750,920	3,056,850	385,035 15	1,755,335	70,00

	1901.	1902.
Duty collected, ex-manufacture and ex-warehouse.	\$ 822,733 69	\$ 881,597 74
" on licenses.	14,695 00	15,762 50
Totals	\$ 837,433 69	\$ 897,360 24



THE UNIVERSITY OF CHICAGO PRESS

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\* \* \* \* \*

[illegible]W. C. CORNELL  
*Prof. of Geology*



APPENDIX A—Continued—CIGARS

No. 23—COMPARATIVE STATEMENT of Warehouse Returns for the Years ended June 30, 1901 and 1902

Cr.

Dr.																									Cr.										
Returned to Warehouse for Refund			Produced in Warehouse			Received from other Divisions			Re-Imported			Total Number Returned Accounted for			Entered for Consumption				Returned to Bonded Store Divisions				Exported		Taken for re-working			Remaining in Warehouse			Total Number Accounted for.				
												PROVINCES																							
Foreign	Canadian	Canadian at 80 per M.	Foreign	Canadian	Canadian at 80 per M.	Foreign	Canadian	Foreign	Foreign	Canadian	Canadian at 80 per M.		Foreign, at 80 per M.	Canadian, at 80 per M.	Canadian at 80 per M.	Duty	Foreign	Canadian	Foreign	Canadian	Foreign	Foreign	Foreign	Foreign	Canadian	Canadian at 80 per M.	Foreign	Foreign	Canadian	Canadian at 80 per M.	Foreign	Canadian	Canadian at 80 per M.		
No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	1901.	No.	No.	No.	\$ cts.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.		
7,099,597	0	0	26,167,947			2,800			33,441,540	0	0	Ontario	25,081,265	34,000		150,789.59	238,000		1,000	59,500	8,061,575	29,000		33,441,540	63,600										
7,094,140	203,000	30,817,225	222,300	1,008,500	592,285				38,963,950	222,300	1,213,500	Quebec	31,885,905	132,300	846.670	194,240.28	612,285		96,300	24,200	6,371,460	50,000		342,650	38,963,950	222,300									
111,875	270,000	397,500		1,977,890					782,625		2,247,850	New Brunswick	477,600		1,321,950	7,428.75		3,000			302,025			726,800	782,625										
108,500		381,000			20,000				510,000			Nova Scotia	265,550			1,772.10		20,000			194,740				710,000										
994,000		2,337,000							3,547,715			Manitoba	2,998,525			17,991.15					549,190				3,547,715										
		8,800							845,800		75,500	N. W. Territories									8,800				8,800										
274,050		571,150			77,500							British Columbia	535,725			3,214.35					296,125				75,500	845,800									
16,386,410	0	47,640.60	60,862.410	222,300	1,008,500	850,285			78,100,290	285,900	3,550,850	Totals	61,272,370	160,300	2,367,700	375,236.22	850,285		134,250	24,200	79,500	15,783,885	119,600	1,144,970	78,100,290	285,900									
1902.																																			
8,061,575	0	0	10,702,000			72,000	20,000	450	38,850,080	74,600		Ontario	28,271,180	50,800		169,773.48	833,835				9,731,340	3,800			38,850,080	54,600									
6,371,460	34,000	36,371,380	805,370	1,171,950	1,673,335		15,000		38,416,175	940,370	1,514,600	Quebec	28,450,160	700,120	1,164,150	176,284.77	921,500	70,000		49,970			8,594,545	170,250	352,750	38,416,175	940,370								
302,025	726,800	724,280		1,890,150					1,026,305		2,616,950	New Brunswick	640,300		1,840,200	9,362.40				17,750	51,400			398,255	725,370	1,026,305									
144,740		327,620			10,000				532,350			Nova Scotia	300,410			1,802.46				8,100				223,820		532,350									
549,190		3,740,905							4,290,695			Manitoba	3,479,640			20,877.84									810,455		4,290,695								
8,800		241,125							241,125		135,550	N. W. Territories	211,475			1,268.85									29,656		241,125								
296,125	75,500	907,000		60,050					1,253,425			British Columbia	916,475		55,500	5,665.35					650			3,750	332,550		80,050	1,253,425							
15,783,885	0	1,144,970	67,007.865	805,370	2,122,150	1,755,335	70,000	450	84,595,535	994,970	4,267,100	Totals	62,268,640	750,920	3,056,850	385,035.15	1,755,335	70,000		77,195	52,100	3,750	20,490,615	174,050	1,158,450	84,595,535	994,970								

Total Duty collected, ex-manufacture and ex-warehouse on licenses.		1901.	1902.
		\$ 822,733.69	\$ 881,597.74
		14,695.00	15,762.50
Totals		\$ 837,428.69	\$ 897,360.24

INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902

W. J. GERALD,  
Deputy Minister.



0	Exported.		Taken for re-working		Remaining in Warehouse.		Total Number Accounted for.		
	Foreign.	Combination.	Foreign.	Foreign.	Canadian.	Combination.	Foreign.	Canadian.	Combination.
	No.	No.	No.	No.	No.	No.	No.	No.	No.
	1,606	.....	59,500	8,061,575	29,000	.....	33,441,340	63,600	.....
	96,300	24,200	.....	6,871,460	90,000	342,650	38,963,950	222,300	1,213,500
	3,000	.....	.....	302,025	.....	726,800	782,625	.....	2,247,850
	20,000	.....	.....	194,710	.....	.....	510,060	.....	.....
	.....	.....	.....	549,190	.....	.....	3,547,715	.....	.....
	.....	.....	.....	8,800	.....	.....	8,800	.....	.....
	13,950	.....	.....	296,125	.....	75,500	845,800	.....	75,500
	134,250	24,200	59,500	15,783,885	119,600	1,144,950	78,100,290	285,900	3,536,850
	725	.....	.....	9,731,340	3,800	.....	38,836,080	54,600	.....
00	49,970	700	.....	8,994,545	170,250	352,750	38,416,175	940,370	1,514,600
	17,750	51,400	.....	368,255	.....	725,350	1,026,305	.....	2,616,950
	8,100	.....	.....	223,820	.....	.....	532,330	.....	.....
	.....	.....	.....	810,455	.....	.....	4,290,095	.....	.....
	.....	.....	.....	29,650	.....	.....	241,125	.....	.....
	650	.....	3,750	332,550	.....	80,050	1,253,425	.....	135,550
00	77,195	52,100	3,750	20,490,615	174,050	1,158,150	84,595,535	994,970	4,267,100

W. J. GERALD,  
Deputy Minister.







2-3 EDWARD VII., A. 1903

APPENDIX A.—*Continued.*—INSPECTION OF PETROLEUM.

No. 24.—RETURN of Canadian Petroleum and Naphtha inspected during the Year ended June 30, 1902.

DIVISIONS.	LICENSES.		Petroleum.	Naphtha.	Total.
	No.	Fees.			
		\$	Galls.	Galls.	Galls.
London.....	2	2	9,412,940 64	1,081,933 58	10,494,874 22

W. J. GERALD,  
*Deputy Minister.*

INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902.



SESSIONAL PAPER No. 12

No. 25.—COMPARATIVE STATEMENT of Petroleum and Naphtha inspected during the Years ended June 30, 1901 and 1902.

PROVINCES.	LICENSES.		Petroleum.	Naphtha.	Totals.
	No.	Fees.			
1901.		\$	Galls.	Galls.	Galls.
Ontario.....	1	1	11,197,314 80	1,477,662 77	12,674,977 57
1902.					
Ontario.....	2	2	9,412,940 64	1,081,933 58	10,494,874 22

W. J GERALD,  
*Deputy Minister.*

INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902.



APPENDIX A—Continued—MANUFACTURES IN BOND.

No 26.—RETURN of Manufactures

DIVISIONS.	LICENSES.		MATERIALS USED.			
	No.	Fees.	Spirits.	Beer, Wine, &c.	Nitric Acid.	Mercury.
		\$ cts.	Galls.	Galls.	Lbs.	Lbs.
Brantford, Ont. ....	2	100 00	12,837·25	721·80	.....	.....
Hamilton " .....	2	100 00	25,405·08	417·80	.....	.....
Kingston " .....	1	50 00	7,319·33	157·10	.....	.....
Prescott " .....	1	300 00	127,802·80	.....	637,750	68,591·00
Toronto " .....	4	200 00	32,115·73	607·60	.....	.....
Windsor " .....	4	700 00	9,202·31	.....	41,924	5,150·50
Totals .....	14	1,450 00	214,682·50	1,904·30	679,674	73,741·50
Montreal, Que. ....	8	375 00	50,911·28	1,301·10	.....	.....
Quebec " .....	1	50 00	14,260·56	735·00	.....	.....
St. Hyacinthe, Que. ....	2	100 00	24,003·41	782·70	.....	.....
Sherbrooke " .....	1	300 00	50,677·82	.....	226,217	28,307·00
Totals .....	12	825 00	139,853·07	2,818·80	226,217	28,307·00
St. John, N.B. ....	2	100 00	5,623·57	259·75	.....	.....
Winnipeg, Man .....	1	50 00	.....	.....	.....	.....
Grand Totals. ....	29	2,425 00	360,159·14	4,982·85	905,891	102,048·50

INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902.



## SESSIONAL PAPER No. 12

for the Year ended June 30, 1902.

MANUFACTURED,		PAID DUTY EX-MANUFACTORY.		WAREHOUSED.		Total Duty Collected Ex-Manu- factory, including License Fees.
Vinegar.	Crude Fulminate.	Vinegar.	Duty.	Vinegar.	Crude Fulminate.	
Galls.	Lbs.	Galls.	\$ cts.	Galls.	Lbs.	\$ cts.
60,761·08	.....	58,413·04	2,336 55	2,348·04	.....	2,436 55
157,430·77	.....	30,535·01	1,221 41	126,895·76	.....	1,321 41
54,532·44	.....	.....	.....	54,532·44	.....	50 00
.....	84,347·00	.....	.....	.....	84,347·00	300 00
219,275·49	.....	83,262·88	3,330 51	136,012·61	.....	3,530 51
.....	6,075·30	.....	.....	.....	6,075·30	700 00
491,999·78	90,422·30	172,210·93	6,888 47	319,788·85	90,422·30	8,338 47
270,770·90	.....	204,885·54	8,195 39	65,885·36	.....	8,570 39
77,513·98	.....	55,078·21	2,203 12	22,435·77	.....	2,253 12
148,029·65	.....	75,158·95	3,006 39	72,870·70	.....	3,106 39
.....	31,185·00	.....	.....	.....	31,185·00	300 00
496,314·53	31,185·00	335,122·70	13,404 90	161,191·83	31,185·00	14,229 90
32,181·78	.....	27,984·41	1,119 35	4,197·37	.....	1,219 35
.....	.....	.....	.....	.....	.....	50 00
1,020,496·09	121,607·30	535,318·04	21,412 72	485,178·05	121,607·30	23,837 72

W. J. GERALD,  
Deputy Minister.



APPENDIX A—*Continued*—MANUFACTURES IN BOND.

No. 27.—COMPARATIVE STATEMENT of Manufactures

PROVINCES.	LICENSES.		MATERIALS USED.			
	No.	Fees.	Spirits.	Beer, Wine, &c.	Nitric Acid.	Mercury.
1901.		\$	Galls.	Galls.	Lbs.	Lbs.
Ontario.....	13	1,125	222,777·39	2,222·98	583,078	63,839
Quebec.....	10	950	125,285·92	3,036·30	150,377	19,039
New Brunswick.....	2	100	4,642·04	69·90	.....	.....
Totals.....	25	2,175	352,705·35	5,329·18	733,455	82,878
1902.						
Ontario.....	14	1,450	214,682·50	1,904·30	679,674	73,741·50
Quebec.....	12	825	139,853·07	2,818·80	226,217	28,307·00
New Brunswick.....	2	100	5,623·57	259·75	.....	.....
Manitoba.....	1	50	.....	.....	.....	.....
Totals.....	29	2,425	360,159·14	4,982·85	905,891	102,048·50

INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902



SESSIONAL PAPER No. 12

for the Years ended June 30, 1901 and 1902.

MANUFACTURED.		PAID DUTY EX-MANUFACTORY.		WAREHOUSED.		Total Duty Collected ex-Manu- factory, including License Fees.
Vinegar.	Crude Fulminate.	Vinegar.	Duty.	Vinegar.	Crude Fulminate.	
Galls.	Lbs.	Galls.	\$ cts.	Galls.	Lbs.	\$ cts.
656,268·05	78,654·15	362,806·45	14,512 27	293,461·60	78,654·15	15,637 27
515,028·45	22,496·00	398,805·40	16,126 80	116,223·05	22,496·00	17,076 80
28,436·13	.....	22,115·58	884 63	6,320·55	.....	984 63
1,199,732·63	101,150·15	783,727·43	31,523 70	416,005·20	101,150·15	33,698 70
491,999·78	90,422·30	172,210·93	6,888 47	319,788·85	90,422·30	8,338 47
496,314·53	31,185·00	335,122·70	13,404 90	161,191·83	31,185·00	14,229 90
32,181·78	.....	27,984·41	1,119 35	4,197·37	.....	1,219 35
...	.....	.....	.....	.....	.....	50 00
1,020,496·09	121,607·30	535,318·04	21,412 72	485,178·05	121,607·30	23,837 72

W. J. GERALD,  
Deputy Minister.



APPENDIX A—Continued—MANUFACTURES IN BOND.

DR.

No. 28.—WAREHOUSE RETURN for

Remaining in Warehouse from Last Year.	Placed in Warehouse.		Received from other Divisions.	Totals.		DIVISIONS.
Vinegar.	Vinegar.	Crude Fulminate.	Vinegar.	Vinegar.	Crude Fulminate.	
Galls.	Galls.	Lbs.	Galls.	Galls.	Lbs.	
1,104·92	2,348 04	.....	.....	3,452 96	.....	.. Brantford, Ont .....
47,420 94	126,895 76	.....	.....	174,316·70	.....	.. Hamilton " .....
16,983·20	54,532 44	.....	.....	71,515·64	.....	.. Kingston " .....
.....	.....	84,347·00	.....	.....	84,347·00	.. Prescott " .....
142,299·74	136,012 61	.....	.....	278,312·35	.....	.. Toronto " .....
.....	.....	6,075·30	.....	.....	6,075·30	.. Windsor " .....
207,808·80	319,788 85	90,422·30	.....	527,597·65	90,422·30	.....Totals.....
27,308·38	65,885·36	.....	.....	93,193·74	.....	.. Montreal, Que .....
22,065·79	22,435·77	.....	.....	44,501·56	.....	.. Quebec " .....
42,068·81	72,870·70	.....	.....	114,939·51	.....	.. St. Hyacinthe, Que.....
.....	.....	31,185·00	.....	.....	31,185 00	.. Sherbrooke " .....
91,442·98	161,191·83	31,185·00	.....	252,634·81	31,185·00	.....Totals.....
6,320·55	4,197·37	.....	.....	10,517·92	.....	.. St. John, N.B. ....
.....	.....	.....	16,536·50	16,536·50	.....	.. Winnipeg, Man .....
305,572·33	485,178·05	121,607·30	16,536·50	807,286·88	121,607·30	... Grand totals.. ....

INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902.



the Year ended June 30, 1902.

CR.

Entered for Consumption.		Removed to other Divisions.	Exported.		Written off.	Remain- ing in Ware- house.	Totals.	
Vinegar.	Duty.	Vinegar.	Vinegar.	Crude Fulminate	Vinegar.	Vinegar.	Vinegar.	Crude Fulminate.
Galls.	\$ . cts.	Galls.	Galls.	Lbs.	Galls.	Galls.	Galls.	Lbs.
2,840·96	113 64	.....	.....	.....	.....	612·00	3,452·96	.....
128,067·35	5,122 69	.....	.....	.....	2,739·21	43,510·14	174,316·70	.....
63,086·81	2,523 48	.....	.....	.....	.....	8,428·83	71,515·64	.....
.....	.....	.....	.....	84,347·00	.....	.....	.....	84,347·00
195,883·68	7,835 35	16,536·50	1,498·44	.....	.....	64,393·73	278,312·35	.....
.....	.....	.....	.....	6,075·30	.....	.....	.....	6,075·30
389,878·80	15,595 16	16,536·50	1,498·44	90,422·30	2,739·21	116,944·70	527,597·65	90,422·30
53,170·92	2,126 83	.....	.....	.....	.....	40,022·82	93,193·74	.....
20,318·29	812 73	.....	.....	.....	.....	24,183·27	44,501 56	.....
48,374·24	1,934 98	.....	.....	.....	.....	66,565·27	114,939 51	.....
.....	.....	.....	.....	31,185·00	.....	.....	.....	31,185 00
121,863·45	4,874 54	.....	.....	31,185·00	.....	130,771·36	252,634·81	31,185·00
8,438·21	337 52	.....	.....	.....	.....	2,079·71	10,517 92	.....
16,536·50	661 46	.....	.....	.....	.....	.....	16,536 50	.....
536,716·96	21,468 68	16,536·50	1,498·44	121,607·30	2,739·21	249,795·77	807,286·88	121,607·30

W. J. GERALD,  
*Deputy Minister.*



APPENDIX A—Continued—MANUFACTURES IN BOND.

DR. No. 29.—COMPARATIVE STATEMENT of Warehouse Returns

Remaining in Warehouse from Last Year.	Placed in Warehouse.		Received from other Divisions.	Totals.		PROVINCES.
	Vinegar.	Crude Fulminate.		Vinegar.	Crude Fulminate.	
	Galls.	Lbs.		Galls.	Lbs.	
115,081·41	293,461·60	78,654·15	..	408,543·01	78,654·15	.. Ontario .....
32,610·02	116,223·05	22,496·00	20,011·75	168,844·82	22,496·00	.. Quebec. ....
6,189·54	6,320·55	..	..	12,510·09	..	.. New Brunswick .....
153,880·97	416,005·20	101,150·15	20,011·75	589,897·92	101,150·15	..... Totals.....
						1902.
207,808·80	319,788·85	90,422·30	..	527,597·65	90,422·30	.. Ontario .....
91,442·98	161,191·83	31,185·00	..	252,634·81	31,185·00	.. Quebec.....
6,320·55	4,197·37	..	..	10,517·92	..	.. New Brunswick .....
..	..	..	16,536·50	16,536·50	..	.. Manitoba .....
305,572·33	485,178·05	121,607·30	16,536·50	807,286·88	121,607·30	..... Totals.....

INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902.



SESSIONAL PAPER No. 12

for the Years ended June 30, 1901 and 1902.

CR.

Entered for Consumption.		Removed to other Divisions.	Exported.		Written off.	Remain- ing in Ware- house.	Totals.	
Vinegar.	Duty.	Vinegar.	Vinegar.	Crude Fulminate	Vinegar.	Vinegar.	Vinegar.	Crude Fulminate.
Galls.	\$ cts.	Galls.	Galls.	Lbs.	Galls.	Galls.	Galls.	Lbs.
195,931·61	7,837·31	4,074·42	728·18	78,654·15	...	207,808·80	408,543·01	78,654·15
61,464·51	2,458·57	15,937·33	.....	22,496·00	...	91,442·98	168,844·82	22,496·00
6,189·54	247·58	.....	.....	.....	...	6,320·55	12,510·09	.....
263,585·66	10,543·46	20,011·75	728·18	101,150·15	...	305,572·33	589,897·92	101,150·15
389,878·80	15,595·16	16,536·50	1,498·44	90,422·30	2,739·21	116,944·70	527,597·65	90,422·30
121,863·45	4,874·54	.....	.....	31,185·00	.....	130,771·36	252,634·81	31,185·00
8,438·21	337·52	.....	.....	.....	.....	2,079·71	10,517·92	.....
16,536·50	661·46	.....	.....	.....	.....	.....	16,536·50	.....
536,716·96	21,468·68	16,536·50	1,498·44	121,607·30	2,739·21	249,795·77	807,286·88	121,607·30

	1901.	1902.
Total duty collected, ex-manufactory and ex-warehouse. ....	\$42,067 16	\$42,881 40
" on licenses.....	2,175 00	2,425 00
Totals . ....	\$44,242 16	\$45,306 40

W. J. GERALD,  
Deputy Minister.



APPENDIX A—Continued—MANUFACTURES IN BOND.

No. 30. STATEMENT showing the transactions in Vinegar in the Bonded Manufactories in the Dominion of Canada, during the Year ended June 30, 1902.  
Dr.

On hand July 1, 1901.	Manufactured during the Year.	Brought in.	Totals.	DIVISIONS.	Removed.	Written off.	On hand June 30, 1902.	Totals.
Galls.	Galls.	Galls.	Galls.		Galls.	Galls.	Galls.	Galls.
1,104 92	60,761 08	.....	61,866 00	..... Brantford, Ont....	61,254 00	.....	612 00	61,866 00
55,427 01	157,430 77	24,033 00	236,890 78	..... Hamilton " .....	177,023 89	2,739 21	57,127 68	236,890 78
16,983 20	54,532 44	.....	71,515 64	..... Kingston " .....	63,086 81	.....	8,428 83	71,515 64
142,299 74	219,275 49	.....	361,575 23	..... Toronto " .....	297,181 50	.....	64,393 73	361,575 23
215,814 87	491,999 78	24,033 00	731,847 65	..... Totals ... ..	598,546 20	2,739 21	130,562 24	731,847 65
36,288 05	270,770 90	41,280 87	348,339 82	..... Montreal, Que . . .	297,373 08	.....	50,966 74	348,339 82
22,065 79	77,513 98	.....	99,579 77	..... Quebec " .....	75,396 50	.....	24,183 27	99,579 77
44,320 12	148,029 65	556 33	192,906 10	..... St. Hyacinthe, Que.....	121,971 15	.....	70,934 95	192,906 10
102,673 96	496,314 53	41,837 20	640,825 69	..... Totals.....	494,740 73	.....	146,084 96	640,825 69
6,320 55	32,181 78	.....	38,502 33	..... St. John, N.B.....	36,422 62	.....	2,079 71	38,502 33
324,809 38	1,020,496 09	65,870 20	1,411,175 67	..... Grand Totals.....	1,129,709 55	2,739 21	278,726 91	1,411,175 67

W. J. GERALD,  
*Deputy Minister.*

INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902.



## SESSIONAL PAPER No. 12

APPENDIX A—*Continued*—ACETIC ACID.

## No. 31.—RETURN of Manufactures for the Year ended June 30, 1902.

DIVISIONS.	LICENSES.		MANUFAC- TURED.	PAID DUTY EX-MANUFACTORY.		WARE- HOUSED.	Total Duty collected ex-Manu- factory, including License Fees.
	No.	Fees.	—	—	Duty.	—	
			Galls.	Galls.	\$ cts.	Galls.	\$ cts.
Toronto, Ont. ....	1	50	145,820·65	111,473·10	4,458 91	34,347·55	4,508 91
Montreal, Que. ....	1	50	40,649·72	21,403·23	856 13	19,246·49	906 13
Totals.....	2	100	186,470·37	132,876·33	5,315 04	53,594·04	5,415 04

W. J. GERALD,  
*Deputy Minister.*

INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902.

## No. 32.—COMPARATIVE STATEMENT of Manufactures for the Years ended June 30, 1901 and 1902.

PROVINCES.	LICENSES.		MANUFAC- TURED.	PAID DUTY EX-MANUFACTORY.		TAKEN FOR REWORKING, DUTY PAID.	WARE- HOUSED.	Total Duty collected ex-Manu- factory, including License Fees.
	No.	Fees.	—	—	Duty.	—	—	
1901.			Galls.	Galls.	\$ cts.	Galls.	Galls.	\$ cts.
Ontario. ....	1	50	223,555·84	152,969·74	6,118 79	4,827·77	65,758·33	6,168 79
Quebec. ....	1	50	7,754·67	1,043·46	41 74	.....	6,711·21	91 74
Totals .....	2	100	231,310·51	154,013·20	6,160 53	4,827·77	72,469·54	6,260 53
1902.								
Ontario.....	1	50	145,820·65	111,473·10	4,458 91	.....	34,347·55	4,508 91
Quebec .....	1	50	40,649·72	21,403·23	856 13	.....	19,246·49	906 13
Totals .....	2	100	186,470·37	132,876·33	5,315 04	.....	53,594·04	5,415 04

W. J. GERALD,  
*Deputy Minister.*

INLAND REVENUE DEPARTMENT,  
OTTAWA August 16, 1902.



APPENDIX A—Continued—ACETIC ACID.

No. 33.—WAREHOUSE RETURN for the Year ended June 30, 1902.

DR.			CR.			
Remaining in Ware- house from last year.	Placed in Warehouse.	Totals.	DIVISIONS.	Entered for Con- sumption.	Duty.	Totals.
Galls.	Galls.	Galls.		Galls.	\$ cts.	Galls.
30,799 16	34,347 55	65,146 71	.....Toronto.....	65,146 71	2,605 87	65,146 71
1,788 40	19,246 49	21,034 89	.....Montreal.....	21,034 89	841 40	21,034 89
32,587 56	53,594 04	86,181 60	Total .....	86,181 60	3,447 27	86,181 60

W. J. GERALD,  
*Deputy Minister.*

INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902.

No. 34.—COMPARATIVE STATEMENT of Warehouse Returns for the Years ended June 30, 1901 and 1902.

DR.			CR.				
Remain- ing in Ware- house from last year.	Placed in Ware- house.	Totals.	PROVINCES.	Entered for Con- sumption.	Duty.	Remain- ing in Ware- house.	Totals.
Galls.	Galls.	Galls.	1901.	Galls.	\$ cts.	Galls.	Galls.
26,345 08	65,758 33	92,103 41	....Ontario.....	61,304 25	2,452 18	30,799 16	92,103 41
.....	6,711 21	6,711 21	....Quebec.....	4,922 81	196 91	1,788 40	6,711 21
26,345 08	72,469 54	98,814 62	Totals. ....	66,227 06	2,649 09	32,587 56	98,814 62
			1902.				
30,799 16	34,347 55	65,146 71	....Ontario.....	65,146 71	2,605 87	.....	65,146 71
1,788 40	19,246 49	21,034 89	....Quebec.....	21,034 89	841 40	.....	21,034 89
32,587 56	53,594 04	86,181 60	Totals. ....	86,181 60	3,447 27	.....	86,181 60
				1901.	1902.		
Total duty collected, ex-manufactory and ex-warehouse.....				\$ 8,809 62	\$ 8,762 31		
" on licenses.....				100 00	100 00		
				<u>\$ 8,909 62</u>	<u>\$ 8,862 31</u>		

INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902.

W. J. GERALD,  
*Deputy Minister.*



SESSIONAL PAPER No. 12

APPENDIX A—*Continued*—METHYLATED SPIRITS.

No. 35.—STATEMENT showing quantity of Raw Materials on hand at beginning and end of year, and brought in and used during the year 1901–1902.

DR.

CR.

(A)

Names of Articles.	Stock on hand July, 1901.	Brought in during the year.	Total to be Accounted for.	Used in manufacture of Methylated Spirits.	Sold.	Stock on hand June 30, 1902.	Total Accounted for.
	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.
Alcohol....	8,879·68	63,712·38	72,592·06	66,039·58	77·05	6,475·43	72,592·06
Wood Naphtha.	6,356·17	25,768·29	32,124·46	23,831·45	.....	8,293·01	32,124·46

(B)

STATEMENT showing quantity of Raw Material used and Methylated Spirits produced therefrom.

Alcohol used. Statement (A) above.	Wood Naphtha used. Statement (A) above.	Methylated Spirits used. Statement (C) below.	Total to be Accounted for.	Methylated Spirits produced.	Loss in Manufacture.	Total Accounted for.
Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.
66,039·58	23,831·45	.....	89,871·03	88,449·16	1,421·87	89,871·03

(C)

STATEMENT showing quantity of Methylated Spirits on hand at beginning and end of year, and brought in, sold and otherwise accounted for during the year.

Stock on hand July 1, 1901.	Manufactured as above. Statement (B)	Brought in during the year.	Total to be Accounted for.	Sold.	Used in Methylated Spirits Warehouse.	Re-used in Manufacture of Methylated Spirits.	Stock on hand June 30, 1902.	Total Accounted for.
Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.
3,114·99	88,449·16	.....	91,564·15	85,350·89	.....	.....	6,213·26	91,564·15

W. J. GERALD,  
*Deputy Minister.*INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902.



Dr.

No. 36.—HYDRAULIC and other Rents, &c.,

Balances due on July 1, 1901.	Rents accrued up to June 30, 1902.	Totals.	Number.	Location.	Original Lessees.	Present Occupants.
\$ cts.	\$ cts.	\$ cts.				
100 00	200 00	300 00	1	Ottawa River....	Perley & Pattee.....	J. R. Booth.....
50 00	100 00	150 00	2	" .....	Thompson & Perkins.....	" .....
150 00	300 00	450 00	3	" .....	Lyman Perkins.....	" .....
150 00	300 00	450 00	4	" .....	R. Blackburn <i>et al</i> .....	McKay Milling Co., Ltd
.....	100 00	100 00	5	" .....	J. & J. Petrie.....	Ottawa Electric Co ...
.....	100 00	100 00	6	" .....	A. H. Baldwin.....	" .....
.....	300 00	300 00	7	" .....	Ottawa Electric Ry. Co.	.....
.....	400 00	400 00	8	" .....	Perley & Pattee.....	Ottawa Electric Co ...
.....	100 00	100 00	9	" .....	J. M. Currier.....	N. S. Blaisdell.....
.....	600 00	600 00	10	" .....	Harris, Bronson & Co...	The Bronson & Weston Lumber Co.....
.....	200 00	200 00	11	" .....	Levi Young. ....	Ottawa Electric Ry. Co
.....	104 00	104 00	12	" .....	J. R. Booth .....	.....
.....	10 00	10 00	13	" .....	Bronson & Weston.....	.....
.....	100 00	100 00	14	" .....	" .....	.....
.....	96 00	96 00	15	" .....	Perley & Pattee. ....	J. R. Booth.....
48 00	8 00	56 00	16	" .....	L. M. Coutlee.....	Mary Conroy.....
570 84	.....	570 84	17	" .....	John Rochester.....	.....
.....	25 00	25 00	18	" .....	Nérée Têtreau.....	Thomas Ahearn....
200 00	.....	200 00	19	" .....	Hon. J. Skead.....	.....
96 00	.....	96 00	20	" .....	" .....	.....
.....	1 00	1 00	21	" .....	G. A. Grier & Co. ....	Ottawa Investment Co.
380 00	.....	380 00	22	" .....	John Rankin.....	.....
75 00	150 00	225 00	23	" .....	J. R. Booth .....	.....
50 00	5 00	55 00	24	" .....	Colin Dewar.....	.....
.....	50 00	50 00	25	" .....	Bronson & Weston.....	.....
.....	1 00	1 00	26	" .....	Alfred Desjardins.....	.....
.....	100 00	100 00	27	" .....	The Bronson Co.....	.....
.....	10 00	10 00	28	" .....	Ottawa Electric Co.....	.....
.....	1 00	1 00	1	St. Lawrence R...	Que. Har. Commissioners	.....
75 00	25 00	100 00	2	" .....	Rich. and Ont. Nav. Co.	.....
.....	1 00	1 00	3	Kingston, Ont...	The Frontenac Milling Co., Ltd.....	.....
.....	1 00	1 00	4	Quebec.....	Corporation of Quebec...	.....
.....	1 00	1 00	5	" .....	Narcisse Blais. ....	.....
.....	5 00	5 00	6	Richibucto Har..	Wm. Hudson. ....	.....
.....	1 00	1 00	7	Rondeau Har ..	School Trustees.....	.....
1 00	1 00	2 00	8	Collingwood Har.	Great North'n Transit Co	.....
2 00	1 00	3 00	9	Ottawa.....	E. G. Laverdure.....	.....
.....	1 00	1 00	10	Walkerton, Ont..	D. Robertson & J. Rowland	.....
.....	1 00	1 00	11	Three Rivers....	Corporation of Three Riv	.....
100 00	100 00	200 00	12	" .....	W. Ritchie.....	.....
165 00	.....	165 00	13	British Columbia	A. Peel.....	.....
90 00	.....	90 00	14	" .....	Jonathan Maury.....	.....
25 00	25 00	50 00	15	" .....	Roderick Finlayson.....	.....
25 00	25 00	50 00	16	" .....	Joseph Spratt. ....	.....
.....	1 00	1 00	17	" .....	Bank of British Columbia	.....
.....	1 00	1 00	18	" .....	W. Dodd. ....	.....
.....	12 00	12 00	19	" .....	D. W. Gordon.....	.....
.....	5 00	5 00	20	" .....	S. Williams. ....	.....
.....	5 00	5 00	21	" .....	Geo. H. Huff. ....	.....
.....	1 00	1 00	22	" .....	Canadian Pac. Ry. Co..	.....
.....	50 00	50 00	23	" .....	John Reid .....	.....



### Lessees Accounts, 1901-1902.

CR.

Description of Property.	Number.	Date to which Ac- count is made up.	Paid during Fiscal Year.	Balances due on June 30, 1902.	Totals.
			\$ cts.	\$ cts.	\$ cts.
Lots B and C, Chaudière St., service ground.. . . . .	1	June 30, 1902	200 00	100 00	300 00
Lot D.....	2	" 30, 1902	100 00	50 00	150 00
Lots E, F and G, South Head St. ....	3	" 30, 1902	300 00	150 00	450 00
Lots H, I and J, grist mill, South Head St.....	4	" 30, 1902	300 00	150 00	450 00
Lot K, fanning mill, South Head St.....	5	Dec. 31, 1901	100 00	.....	100 00
Lot L, service ground. ....	6	" 31, 1901	100 00	.....	100 00
Lots Q, R and T, service ground, North Middle St.....	7	" 31, 1901	300 00	.....	300 00
Lots M, N, O and P, service ground (no water used)....	8	" 31, 1901	400 00	.....	400 00
Lot S, service ground.....	9	June 30, 1902	100 00	.....	100 00
Lots U, V, W, X, Y and Z. service ground.....	10	" 30, 1902	600 00	.....	600 00
Two strips of land.....	11	Jan. 1, 1903	200 00	.....	200 00
Lumber yard at head of slides.....	12	Sept. 20, 1902	104 00	.....	104 00
Bridge over slides.....	13	June 30, 1903	10 00	.....	10 00
Strip of land, Amelia Island.....	14	Jan. 1, 1903	100 00	.....	100 00
Reserve, head of Chaudière Island.....	15	" 1, 1903	96 00	.....	96 00
Small Island, Deschênes Rapids.....	16	" 1, 1902	.....	56 00	56 00
Portion of lot 39, Concession 'A,' Nepean.....	17	Feb. 1, 1885	.....	570 84	570 84
Excavated channel slide and two dams, Little Chaudière	18	Mar. 1, 1903	25 00	.....	25 00
Water lots opposite lot 30, Concession 'A,' Nepean.....	19	Dec. 1, 1891	.....	200 00	200 00
Three small islands, Ottawa River.....	20	May 1, 1891	.....	96 00	96 00
Covering over portion of Ottawa slides... ..	21	Nov. 10, 1902	1 00	.....	1 00
East portion of Hawley's Island.....	22	June 30, 1891	.....	380 00	380 00
Piece of land, south-west end of Union Bridge.....	23	Nov. 12, 1902	150 00	75 00	225 00
Piece of land on Victoria Island.....	24	June 15, 1903	.....	55 00	55 00
Piece of land, south side of Middle St., Victoria Island..	25	Aug. 31, 1902	50 00	.....	50 00
Piece of land, Longue Pointe Rouge Templeton, Ottawa County.....	26	Oct. 24, 1902	.....	1 00	1 00
South-west of lot No. 1, Amelia Island.....	27	Oct. 9, 1901	100 00	.....	100 00
Lot Pa, South Head St.....	28	Jan. 10, 1903	10 00	.....	10 00
Small lot near Custom House, Quebec.....	1	Sept. 1, 1902	1 00	.....	1 00
Roadway from pier at Côteau Landing....	2	July 1, 1902	.....	100 00	100 00
Portion of the Graving Dock, Gore St., Ont.....	3	May 31, 1903	1 00	.....	1 00
Old Provincial Government Building grounds, on Mountain Hill.....	4	June 25, 1903	1 00	.....	1 00
Privilege to erect bridge on St. Charles River.....	5	Feb. 6, 1903	1 00	.....	1 00
Piece of land at North Beach.....	6	June 30, 1902	.....	5 00	5 00
Use of old log house formerly used as Custom House, Shrewsbury, Ont. ....	7	Sept. 11, 1901	1 00	.....	1 00
Use of breakwater for storing coal.....	8	Feb. 5, 1903	2 00	.....	2 00
South-east half of lot 8, Ottawa.....	9	Dec. 18, 1902	3 00	.....	3 00
Right of way over strip of land.....	10	Apl. 27, 1903	1 00	.....	1 00
Lot of land on St. Christopher Island, St. Maurice River	11	Dec. 1, 1902	1 00	.....	1 00
Outlet of River St. Maurice.....	12	June 30, 1902	100 00	100 00	200 00
Portion of Assay Office, New Westminster.....	13	June 11, 1891	.....	165 00	165 00
" " " " " "	14	" 11, 1891	.....	90 00	90 00
Privilege to erect two bulkheads, Rock Bay, Victoria Harbour.....	15	" 1, 1903	.....	50 00	50 00
Privilege to build a wharf opposite his own property, Victoria Harbour.....	16	" 1, 1903	25 00	25 00	50 00
Right of drainage through Government property, Nanaimo.....	17	Dec. 1, 1902	1 00	.....	1 00
Old Government House, Yale.....	18	July 24, 1901	1 00	.....	1 00
Beach lots A, C, E and F, front of 7, 8 and 9, Nanaimo Harbour.....	19	Aug. 27, 1902	12 00	.....	12 00
Frontage on lot 7, block M, Victoria.....	20	July 16, 1902	5 00	.....	5 00
Permission to build a wharf on lot A, block 2, Somas River, Alberni, B.C.....	21	Aug. 12, 1902	5 00	.....	5 00
Portion of Custom House lot, New Westminster.....	22	Apl. 14, 1903	1 00	.....	1 00
Lot 1, block 13, corner Begbie and Columbia Sts., New Westminster.....	23	May 12, 1903	50 00	.....	50 00



DR.

No. 36.—HYDRAULIC and other Rents, &c.,

Balances due on July 1, 1901.	Rents accrued up to June 30, 1902.	Totals.	Number.	Location.	Original Lessees.	Present Occupants.
\$ cts	\$ cts.	\$ cts.				
70 00	.....	70 00	24	Rivière du Lièvre	Dominion Phosphate Co., Ltd .....	
1 00	.....	1 00	25	Charlottetown....	Rt. Rev. Bishop McIntyre	Rt. Rev. Bishop Mc- Donald .....
20 00	20 00	40 00	26	Rivière St. Mau- rice.....	Laurentides Pulp Co., Ltd	.....
.....	16 00	16 00	27	Antigonish, N.S.	L. C. Archibald.....	.....
.....	1 00	1 00	28	Owen Sound.....	Grand Trunk Railway..	.....
.....	5 00	5 00	29	.....	Jacob Duke Speers.....	.....
240 00	.....	240 00	30	Windsor .....	Archie McNee.....	.....
.....	1 00	1 00	31	Lévis, Quebec....	Cyrille Robitaille.....	.....
.....	1 00	1 00	32	Port Morien, N.S.	The Gourie & Blackhouse Collieries, Ltd... ..	.....
5 00	5 00	10 00	33	Bayfield, N.S....	Charles S. Gass.....	.....
1 00	1 00	2 00	34	" .....	" .....	.....
.....	5 00	5 00	35	Village of Brooke, Ont. . . . .	Pedwell, William..	.....
2,689 84	3,679 00	6,368 84				



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Lessees' Accounts, 1901-1902—*Concluded.*

CR.

Description of Property.	Number.	Date to which Ac- count is made up.	Paid during Fiscal Year.	Balances due on June 30, 1902.	Totals.
			\$ cts.	\$ cts.	\$ cts.
Permission to erect a landing at Little Rapids, Rivière du Lièvre .....	24	Apl. 30, 1898	.....	70 00	70 00
Leave to connect drain to main service of public building	25	May 16, 1902	.....	1 00	1 00
Tract of land, Châte de la Grande Mère, St. Maurice River.....	26	June 17, 1903	20 00	20 00	40 00
Tract of land and water lot, McNair's Cove.....	27	Dec. 30, 1902	16 00	.....	16 00
Lot of land west of Sydenham River.....	28	Dec. 31, 1902	.....	1 00	1 00
Water lot.....	29	Apl. 8, 1903	5 00	.....	5 00
Lot on Ouellette St., Windsor, Ont.....	30	" 30, 1900	.....	240 00	240 00
Ground rent.....	31	" 4, 1903	1 00	.....	1 00
Water lot for the purpose of constructing a pier.....	32	Dec. 20, 1902	1 00	.....	1 00
Water lot.....	33	" 7, 1902	10 00	.....	10 00
" .....	34	June 8, 1903	1 00	1 00	2 00
" .....	35	Mar. 31, 1903	5 00	.....	5 00
Grand Totals .			3,617 00	2,751 84	6,368 84



APPENDIX

No. 36 (A).—HYDRAULIC and other Rents, &c.—

Balances due on July 1, 1901.	Totals.	Number.	Location.	Name of Proprietors.
\$ cts.	\$ cts.			LAND SALES—PRINCIPAL ACCOUNT.
12,092 83	12,092 83	1	Hamilton and Port Dover Road .	Choat & Kern .....
433 34	433 34	2	Bonner's property, Quebec. ....	Timothy Sullivan, now M. Murphy...
333 34	333 34	3	.....	John Bailey, now Alex. Powell. ....
300 00	300 00	4	.....	Abraham Thompson .....
147 80	147 80	5	.....	John Boomer .....
248 40	248 40	6	.....	John Garbatz, now J. C. Nolan . . . .
154 80	154 80	7	.....	N. H. Bowen.....
600 00	600 00	8	.....	Estate Robert Reid.....
333 33	333 33	9	.....	John Chevalier .....
533 33	533 33	10	.....	Daniel Holden.....
333 33	333 33	11	.....	George Creeley.....
63 00	63 00	12	.....	Thomas McAdam .....
15,573 50	15,573 50			LAND SALES—INTEREST ACCOUNT.
6,298 25	6,298 25	1	Hamilton and Port Dover Road..	Choat & Kern (matured).. .....
558 00	558 00	2	Bonner's property, Quebec.....	Timothy Sullivan, now M. Murphy...
120 00	120 00	3	.....	John Bailey, now Alex. Powell. ...
306 00	306 00	4	.....	Abraham Thompson.. .....
155 22	155 22	5	.....	John Boomer... .....
275 82	275 82	6	.....	John Garbatz, now J. C. Nolan .....
208 95	208 95	7	.....	N. H. Bowen.....
828 00	828 00	8	.....	Estate Robert Reid.....
190 00	190 00	9	.....	John Chevalier.....
298 68	298 68	10	.....	Daniel Holden.. .....
35 91	35 91	11	.....	George Greeley.....
100 00	100 00	12	.....	Thomas McAdam.....
100 00	100 00	13	.....	Joseph Brook, tenant.. .....
9,474 83	9,474 83			



SESSIONAL PAPER No. 12

A—Concluded.

Lessees' Accounts, 1901-1902—Concluded.

Description of Property.	Number.	Date to which the account is made up.	Balances due on June 30, 1902.	Totals.
			\$ cts.	\$ cts.
Hamilton and Port Dover & Caledonia Bridge. ....	1		12,092 83	12,092 83
Lot No. 1, Wolfe-Street.....	2		433 34	433 34
" 9 " ..	3		333 34	333 34
" 49 " ..	4		300 00	300 00
" 73 and 74, Tower Street.....	5		147 80	147 80
" 64 Wolfe Street and 211 and 252 Ware Street.....	6		248 40	248 40
" 67 and 68, Monument Street.....	7		154 80	154 80
" 22 and 23, Wolfe Street.....	8		600 00	600 00
" 32, Wolfe Street.....	9		333 33	333 33
" 65 and 66, Wolfe Street.....	10		533 33	533 33
" 31, Wolfe Street.....	11		333 33	333 33
" 135, Church Street. ....	12		63 00	63 00
			15,573 50	15,573 50
Lot No. 1, Wolfe Street.....	1	June 30, 1874..	6,298 25	6,298 25
" 9 " ..	2	May 1, 1889...	558 00	558 00
" 49 " ..	3	" ..	120 00	120 00
" 73 and 74, Tower Street.....	4	" ..	306 00	306 00
" 64, Wolfe Street, and 211 and 252 Ware Street ...	5	" ..	155 22	155 22
" 67 and 68, Monument Street.....	6	" ..	275 82	275 82
" 22 and 23, Wolfe Street.....	7	" ..	208 95	208 95
" 32, Wolfe Street.....	8	" ..	828 00	828 00
" 65 and 66, Wolfe Street.....	9	Nov. 1, 1863..	190 00	190 00
" 31, Wolfe Street.....	10	" ..	298 68	298 68
" 135, Church Street.....	11	" ..	35 91	35 91
Monument Hotel.....	12	" ..	100 00	100 00
	13	" ..	100 00	100 00
			9,474 83	9,474 83

W. J. CERALD,  
Deputy Minister.



APPENDIX B.

No. 1.—Details of Excise Expenditures for the Year ended June 30, 1902.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- nuation.	Guaran- tee.		
	<i>Belleville.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
McAllister, A . . . .	Salary as Collector from July 1, 1901, to July 31, 1901. . . . .	...	3 30	.....	161 70	
Standish, J. G. . . . .	" Special Class Exciseman for year. . . . .	...	30 00	4 32	1,465 68	
Pole, C. W. . . . .	" Deputy Collector for year . . . . .	...	27 24	3 60	1,334 16	
McCoy, W. . . . .	" 1st Class Exciseman " . . . . .	...	24 00	4 32	1,171 68	
McCuaig, A. F. . . . .	" Deputy Collector " . . . . .	...	16 04	2 88	781 08	
McFee, A. C. . . . .	" 2nd Class Exciseman " . . . . .	...	26 16	2 88	720 96	
Brown, W. J. . . . .	" Probationary Exciseman from July 1, 1901 to Sept. 24, 1901, and 3rd Class from Sept. 25, 1901, to June 30, 1902 . . . . .	28 82	.....	2 88	544 94	
Iler, B. . . . .	" Collector from Jan. 16, 1902, to June 30, 1902. . . . .	.....	16 54	3 60	807 27	
	Salaries . . . . .	28 82	143 28	24 48	6,987 47	
	Contingencies. . . . .	.....	.....	.....	576 88	
	<i>Brantford.</i>					7,564 35
Sinon, E. H. . . . .	Salary as Collector for year. . . . .	.....	29 06	7 20	1,416 24	
Sloan, W. . . . .	" Deputy Collector for year. . . . .	57 05	.....	3 60	1,080 69	
Walsh, D. J. . . . .	" Special Class Exiseman " . . . . .	.....	24 00	4 32	1,171 68	
Weyms, C. . . . .	" 1st Class Exiseman " . . . . .	.....	19 96	2 88	977 16	
Bell, J. E. . . . .	" 1st " " . . . . .	.....	19 96	2 88	977 16	
Orr, H. N. . . . .	" 1st " " . . . . .	.....	31 99	2 88	878 88	
Hart, P. D. . . . .	" 2nd " " . . . . .	.....	16 92	2 88	773 03	
Berry, H. L. . . . .	" 2nd " " . . . . .	37 44	.....	2 88	709 68	
	Salaries. . . . .	94 49	141 89	29 52	7,984 43	
	Contingencies. . . . .	.....	.....	.....	648 90	
	<i>Cornwall.</i>					8,633 33
Mulhern, M. M. . . . .	Salary as Collector for year . . . . .	...	29 00	3 60	976 40	
	Salary. . . . .	.....	.....	.....	976 40	
	Contingencies. . . . .	.....	.....	.....	89 75	
	<i>Guelph.</i>					1,066 15
Powell, J. B. . . . .	Salary as Collector for year. . . . .	.....	39 60	7 20	1,933 20	
Till, T. M. . . . .	" Deputy Collector for year. . . . .	.....	28 64	3 60	1,397 76	
Dawson, W. . . . .	" Special Exciseman " . . . . .	.....	30 00	4 32	1,465 68	
Woodward, G. W. . . . .	" " " . . . . .	.....	24 00	4 32	1,171 68	
Broadfoot, S. . . . .	" Accountant for year. . . . .	.....	21 00	4 32	1,024 68	
Bish, P. . . . .	" 1st Class Exciseman for year. . . . .	.....	19 96	2 88	977 16	
Spence, F. H. . . . .	" 1st " " . . . . .	.....	19 96	2 88	977 16	
Bowman, A. . . . .	" 1st " " . . . . .	.....	19 96	2 88	977 16	
O'Donoghue, M. J . . . . .	" 1st " " . . . . .	.....	19 96	2 88	977 16	
Kilroy, E. T. . . . .	" 1st " " . . . . .	.....	19 96	2 88	977 16	
Brain, A. F. . . . .	" 1st " " . . . . .	.....	19 96	2 88	977 16	
O'Brien, E. C. . . . .	" 2nd " " . . . . .	.....	32 72	2 88	899 40	
Alteman, P. J. . . . .	" 2nd " " . . . . .	.....	16 96	2 88	830 16	
Howie, A. . . . .	" 2nd " " . . . . .	.....	26 16	2 88	720 96	
Coutts, J. J. . . . .	" Probationary 3rd Class from July 1, 1901, to Sept. 24, and 3rd Class from Sept. 25, 1901, to June 30, 1902. . . . .	28 82	.....	2 88	544 94	
	Salaries. . . . .	28 82	333 88	52 56	15,606 38	
	Contingencies . . . . .	.....	.....	.....	919 43	
						16,525 81



To whom paid.	Service.	DEDUCTIONS FOR			Amounts Paid.	Total amounts paid.
		Retire- ment.	Superan- uation.	Guaran- tee.		
	<i>Hamilton.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Miller, W. F.....	Salary as Collector for year.....		43 96	14 40	2,141 64	
Cameron, D. M....	" Special Class Exciseman for year.....		30 00	4 32	1,465 68	
Ross, S. F.....	" Deputy Collector, superannu- ated Aug. 1, 1901.....		2 50	0 60	121 90	
Baby, W. A. D....	" Special Class Exciseman for year.....		30 00	4 32	1,465 68	
Donaghy, W. ....	" " " ".....		28 04	4 32	1,367 64	
Crawford, W. P..	" Accountant for year.....		24 52	4 32	1,196 16	
O'Brien, J. F. ...	" 1st Class Exciseman for year.....		19 96	2 88	977 16	
Irwin, R. ....	" 1st " " ".....		19 96	2 88	977 16	
Dumbrille, R. W..	" 1st " " ".....		19 96	2 88	977 16	
Weir, J. ....	" 1st " " ".....		19 96	2 88	977 16	
Hobbs, G. N.....	" 1st " " ".....		19 54	2 88	955 08	
Wardell, R. S. R..	" 1st " " ".....		34 30	2 88	940 32	
Logan, J.....	" 2nd " " ".....		16 96	2 88	830 16	
Amor, W.....	" 2nd " " ".....		16 96	2 88	830 16	
Hayhurst, T. H...	" 1st " " ".....	42 52		2 88	804 60	
Bishop, J. B. ....	" 3rd " " ".....	33 00		2 88	624 12	
Cheseldine, J. H..	" Probationary Exciseman from July 1 to Sept. 24, 1901, and 3rd Class from Sept. 25, 1901, to June 30, 1902.....	28 82		2 88	544 94	
Lawlor, J. J.....	" " " ".....	28 82		2 88	544 94	
O'Brien, Jas. . .	" Deputy Collector from Oct. 1, 1901, to June 30, 1902.....	48 69		5 40	920 88	
Blackman, C. ....	" 3rd Class Exciseman for year.....	26 48			503 52	
	Salaries.....	208 33	326 62	72 24	19,166 06	
	Contingencies.....				376 95	
	<i>Kingston.</i>					19,543 01
Dickson, C. T..	Salary as Collector for year.....		31 96	7 20	1,560 84	
Grimason, T.....	" Deputy Collector for year....		24 00	3 60	1,172 40	
Hanley, A.....	" Asst. Accountant ".....		19 96	2 88	977 16	
McFarland, C. D. .	" 1st Class Exciseman ".....		19 96	2 88	977 16	
Lyons, E.....	" 1st " " ".....		19 96	2 88	977 16	
Browne, G. W.....	" 2nd " " July 1, 1901, to Sept. 30, 1901. ....		4 23	0 72	207 54	
O'Donnell, J. . .	" 3rd Class Exciseman for year.....		15 00	2 88	732 12	
Fahey, E.....	" 3rd " " ".....		13 20	2 88	643 92	
	Salaries.....		148 27	25 92	7,248 30	
	Contingencies.....				619 85	
	<i>London.</i>					7,868 15
Alexander, T.....	Salary as Collector for year.....		39 60	7 20	1,933 20	
Spereman, J. J. . .	" Special Class Exciseman for year.....		31 96	4 32	1,563 72	
Davis, T. G. ....	" Deputy Collector for year....		30 00	3 60	1,466 40	
McSween, Jas.....	" 1st Class Exciseman to March 11, and Collector at Windsor from March 12 to June 30, 1902.....		13 87	2 16	680 17	
Hicks, W. H.....	" Deputy Collector for year.....		19 96	4 68	975 36	
Coles, F. H. ....	" Accountant for year.....		21 00	4 32	1,024 68	
Stewart, J. ....	" 1st Class Exciseman ".....		19 96	2 88	977 16	
Lee, E. ....	" 1st " " ".....		19 96	2 88	977 16	
Wilson, D.....	" Asst. Accountant ".....		19 96	2 88	977 16	
Girard, I. ....	" 1st Class Exciseman ".....		19 96	2 88	977 16	



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APPENDIX B.—No. 1.—Details of Excise Expenditures, 1901–1902—*Continued.*

To whom paid.	Service.	DEDUCTIONS FOR			Amounts Paid.	Total amounts paid.
		Retire- ment.	Superan- uation.	Guaran- tee.		
	<i>London—Con.</i>	\$ cts. Insur- ance.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Boyle, P. ....	Salary as 1st Class Exciseman for year.	71 76	29 92	2 88	895 44	
Webb, C. E. A....	" 2nd " " " .....		16 96	2 88	830 16	
Tracey, J. P. ....	" 2nd " " " .....		16 96	2 88	830 16	
Davis, Jas. ....	" 2nd " " " .....		17 27	2 88	848 18	
Foster, J. H. ....	" 2nd " " " .....		29 68	2 88	817 44	
Whitehead, J. P..	" Deputy Collector " " .....	32 48		2 88	614 64	
Talbot, J. ....	" 3rd Class Exciseman " " .....	34 44		2 88	652 68	
Trasher, W. A....	" Deputy Class "A," April 1 to June 30, 1902. ....	18 75		0 90	355 35	
	Salaries.....	157 43	347 02	58 86	17,396 22	
	Contingencies.....				1,216 90	
	<i>Ottawa.</i>					18,613 21
Freeland, A. ....	Salary as Collector for year. ....	70 04		7 20	1,322 76	
McGuire, T. ....	" Deputy Collector for year....	58 39		3 60	1,106 76	
Slattery, R. ....	" 1st Class Exciseman for year. ....		19 96	2 88	977 16	
Bennett, Jas. ....	" Deputy Collector for year....	45 00		2 88	852 12	
Hinchey, E. H. ....	" Accountant for year .....		16 64	4 32	809 04	
Laporte, G. ....	" 3rd Class Exciseman for year....		15 00	2 88	732 12	
	Salaries.....	173 43	51 60	23 76	5,799 96	
	Contingencies.....				625 67	
	<i>Owen Sound.</i>					6,425 63
Graham, W. J. ....	Salary as Collector for year .....		25 20	3 60	1,231 20	
Nichols, J. T. ....	" Deputy Collector for year....		19 96	2 88	977 16	
Johnson, J. J. ....	" 1st Class Exciseman for year. ....		17 94	2 88	871 68	
Chisholm, W. N..	" Deputy Collector for year....		16 96	2 88	830 16	
Blyth, A. ....	" 2nd Class Exciseman for year....	37 44		2 88	709 68	
	Salaries.....	37 44	80 06	15 12	4,619 88	
	Contingencies.....				656 31	
	<i>Perth.</i>					5,276 19
McLenaghan, N..	Salary as Collector for year.....	70 04		7 20	1,322 76	
Mason, T. ....	" Special Class Exciseman for year.....		30 00	4 32	1,465 68	
Goodman, A. W..	" 1st Class Exciseman for year....		19 96	2 88	977 16	
Noonan, H. T. ....	" Deputy Collector for year....	32 04		3 60	609 36	
Clarke, T. ....	" " " " .....	30 00		2 88	567 12	
Rowan, W. E. ....	" " " " .....	19 96		2 88	377 16	
Egan, W. ....	" " " " .....			2 88	397 08	
George, J. ....	" " " " .....	10 04		2 88	187 08	
Girard, A. B. ....	" Class "B" from July 18, 1901, to February 11, 1902 .....	2 81		1 20	53 00	
Baikie, D. ....	" Class "B" from July 17, 1901, to June 30, 1902 .....	14 35		3 30	269 44	
Maurice, E. ....	" Deputy Collector from Febru- ary 12 to June 30, 1902....	1 89		1 20	35 28	
	Salaries.....	181 13	49 96	35 22	6,261 12	
	Contingencies .....				589 52	
	<i>Peterborough.</i>					6,850 64
Rudkins, W. ....	Salary as Collector for year.....	49 96		3 60	946 44	
Howden, R. ....	" Deputy Collector for year....		16 04	2 88	781 08	
Bickle, J. W. ....	" " " " .....		13 96	2 88	683 16	



## SESSIONAL PAPER No. 12

APPENDIX B.—No. 1.—Details of Excise Expenditures, 1901-1902—*Continued.*

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total Amounts paid.
		Retire- ment.	Superan- nation.	Guaran- tee.		
	<i>Peterborough—Con.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Knowlson, J. B...	Salary as Deputy Collector, to September 1, 1901.....		2 32	48	113 86	
Rork, T .....	" Deputy Collector .....	40 04		3 60	756 36	
	Salaries .....	90 00	32 32	13 44	3,280 90	
	Contingencies .....				204 78	
						3,485 68
	<i>Port Arthur.</i>					
Ironside, G. A...	Salary as Collector for year .....		19 96	3 60	976 44	
Robinson, R. S....	" Deputy Collector for year....	2 48		1 80	45 72	
	Salaries .....	2 48	19 96	5 40	1,022 16	
	Contingencies .....				110 05	
						1,132 21
	<i>Prescott.</i>					
Dumbrille, J. ....	Salary as Collector to February 1, 1902. ....		21 00	4 20	1,024 80	
Gerald, W. H. ....	" Special Class Exciseman for year. ....		30 00	4 32	1,465 68	
Keilty, T. ....	" Deputy Collector for year ....		25 96	3 60	1,270 44	
Macdonald, A. B..	" Special Class Exciseman for year ..		24 00	4 32	1,171 68	
Marshall, F. ....	" 2nd Class Exciseman to September 1, 1901 .....		2 82	0 48	138 36	
Keeler, G. S. ....	" 2nd Class Exciseman for year .....		16 96	2 88	830 16	
Wood, J. A. ....	" Deputy Collector for year ....			2 88	797 04	
Ferguson, J. ....	" 3rd Class Exciseman for year .....		15 00	2 88	732 12	
Johnston, G. E....	" " " " .....		15 00	2 88	732 12	
White, J. B. ....	" Deputy Collector for year ....	25 04		2 88	472 08	
	Salaries .....	25 04	150 74	31 32	8,634 48	
	Contingencies .....				440 11	
						9,074 59
	<i>Stratford.</i>					
Caven, A. ....	Salary as Collector for year .....		31 96	3 60	1,564 44	
Kennie, G. ....	" Deputy Collector for year ....		24 00	3 60	1,172 40	
Clark, A. F. ....	" Accountant for year .....		19 96	4 32	975 72	
Egener, A. ....	" 1st Class Exciseman for year. ....		19 96	2 88	977 16	
Waller, J. ....	" 3rd " " " .....		15 00	2 88	732 12	
Young, R. E. ....	" Deputy Collector for year ....	25 04		2 88	472 08	
	Salaries ..	25 04	110 88	20 16	5,893 92	
	Contingencies .....				388 47	
						6,282 39
	<i>St. Catharines.</i>					
Hesson, C. A. ....	Salary as Collector for year....		24 00	7 20	1,168 80	
Harris, J. G. ....	" Deputy Collector for year ....		34 96	2 88	962 16	
Milliken, E. ....	" 2nd Class Exciseman for year .....		16 96	2 88	830 16	
Schram, R. L. H..	" 3rd " " " .....		25 68	2 88	706 44	
Simpson, W. A....	" Probationary Exciseman for year .....	28 82		2 88	544 94	
	Salaries .....	28 82	101 60	18 72	4,212 50	
	Contingencies .....				385 54	
						4,598 04



APPENDIX B.—No. 1.—Details of Excise Expenditures, 1901-1902—Continued.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total Amounts paid.
		Retire- ment.	Superan- uation.	Guaran- tee.		
	Toronto.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Frankland, H. R.	Salary as Collector for year	96 72		14 40	1,823 88	
Iler, B.	Deputy Collector to January 16, 1902 and Collector at Belleville to June 30, 1902.		17 25	3 60	843 64	
Gerald, C.	Special Class Exciseman for year		31 96	4 32	1,563 72	
Henderson, W.	Deputy Collector for year		25 00	3 00	1,222 00	
Boomer, J. B.	Assistant Accountant for year		28 04	4 32	1,367 64	
Metcalf, W. F.	Special Class Exciseman for year		24 00	4 32	1,171 68	
Boyd, S. I.	Deputy Collector for year		24 00	2 88	1,173 12	
Dick, J. W.	Special Class Exciseman for year		24 00	4 32	1,171 68	
Evans, G. T.	Special Class Exciseman for year		24 00	4 32	1,171 68	
Jamieson, R. C.	1st Class Exciseman for year		24 00	4 32	1,171 68	
Shanacy, M.	Deputy Collector for year		22 04	2 88	1,075 08	
Coleman, C.	"		19 96	2 88	977 16	
Helliwell, H. N.	1st Class Exciseman for year.		19 96	2 88	977 16	
O'Leary, T. J.	"		19 96	2 88	977 16	
Flynn, D. J.	"		19 96	2 88	977 16	
Graham, W. T.	"		19 96	2 88	977 16	
Doyle, B. J.	"		19 96	2 88	977 16	
Brennan, D. J.	"		19 96	2 88	977 16	
Cook, W. R.	"		19 96	2 88	977 16	
Howard, W. W. S.	"		19 96	2 88	977 16	
Hurst, L. B.	"		20 03	2 88	975 84	
Barber, J. S.	2nd " "		16 96	2 88	830 16	
Murray, A. E.	"		16 96	2 88	830 16	
Dager, H. J.	Deputy Collector for year	42 52		2 88	804 60	
Jones, A.	3rd Class Exciseman for year		15 00	2 88	732 12	
Adams, J. S.	"		15 00	2 88	732 12	
Boyd, J. F. S.	"		26 16	2 88	720 96	
Coulter, A.	"		26 16	2 88	720 96	
Falconer, R. H.	"	31 44		2 88	595 68	
Graham, A. L.	"	31 44		2 88	595 68	
Burns, R. J.	Exciseman for year	30 26		2 88	566 86	
Elliott, T. H.	Deputy Collector for year	17 48		2 88	329 64	
Brentnall, F. F.	Class "B" from January 13, to June 30, 1902	18 60		1 34	354 12	
Blair, J. B.	Accountant from January 30, to June 30, 1902		26 94	5 04	384 67	
Dudley, W. H.	Special Class Exciseman, from January 30, to June 30, 1902		40 22	6 12	370 31	
Mahoney, H.	Exciseman from February 13 to June 30, 1902	9 51		0 96	179 97	
Mackenzie, J. H.	Deputy Collector from March 22 to June 30, 1902	17 97		0 90	341 06	
Hawkins, A. C.	1st Class Exciseman from April 30, 1902, to June 30, 1902		6 64	0 96	161 83	
	Salaries	296 03	634 00	128 48	32,776 98	
	Contingencies				2,094 48	
	Windsor.					34,871 46
Kenning, J. H.	Salary as Collector to Mch. 12, 1902		25 62	10 80	1,495 27	
Bouteiller, G. A.	Special Class Exciseman for year		31 96	4 32	1,563 72	
Conway, B. J.	" to Aug, 1, 1902.		2 50	0 36	22 14	
Crowe, W.	Accountant for year		28 04	4 32	1,367 64	



APPENDIX B.-- No. 1.—Details of Excise Expenditures, 1901-1902—*Continued.*

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APPENDIX B.—No. 1.—Details of Excise Expenditures, 1901-1902—Continued.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total Amounts paid.
		Retire- ment.	Superan- uation.	Guaran- tee.		
	<i>Montreal—Con.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Dumouchel, L. ....	Salary as 2nd Class Exciseman for year .....		16 96	2 88	830 16	
Courtney, J. J. ....	" " " " .....		16 96	2 88	830 16	
Verner, F. ....	" " " " .....		16 96	2 88	830 16	
Dixon, H. G. S. ....	" " " " .....		16 96	2 88	830 16	
Codd, H. J. S. ....	" " " " .....		15 78	2 88	768 84	
Millier, E. ....	" 3rd " " .....		15 00	2 88	732 12	
Panneton, G. F. ....	" " " " .....		15 00	2 88	732 12	
Costigan, J. J. ....	" " " " .....		15 00	2 88	732 12	
O'Flaherty, E. J. ....	" " " " .....		15 00	2 88	732 12	
Brabant, J.B.G.N. ....	" " " " .....		15 00	2 88	732 12	
Bélair, A. P. ....	" " " " .....		15 00	2 88	732 12	
Ryan, W. ....	" " " " .....	37 44		2 88	709 68	
Mainville, C. P. ....	" " " " .....		15 00	2 88	732 12	
Daveluy, J. P. ....	" " " " .....	37 44		2 88	709 68	
Andrews, A. A. ....	" 2nd " " .....		28 80	2 88	793 32	
Renaud, A. H. ....	" " " " .....		26 16	2 88	720 96	
Desaulniers, J. E. ....	" " " " .....					
A. ....	" " " " .....	37 44		2 88	709 68	
Fortier, V. ....	" Deputy Collector " .....	30 00		3 60	566 40	
Comte, L. A. A. J. ....	" 3rd Class Exciseman " .....		23 94	2 88	655 68	
Laurier, J. L. ....	" 2nd " " " .....	37 44		2 88	709 68	
Snowden, J. W. ....	" " " " " .....	37 44		2 88	709 68	
Kearney, D. J. ....	" 3rd " " " .....	31 44		2 88	595 68	
Bruyère, H. P. ....	" Deputy Collector " .....	30 00		3 60	566 40	
Lambert, J. A. ....	" Exciseman " .....	30 42		2 88	574 20	
Maranda, N. A. ....	" 3rd Class Exciseman " .....	29 80		2 88	563 54	
David, T. ....	" " " " " .....	29 33		2 88	554 59	
Harwood, J. O. A. ....	" " " " " .....	27 99		2 88	529 37	
St. Michel, F. X. ....	" Deputy Collector " .....	25 04		3 60	471 36	
Patterson, C. E. A. ....	" " " " " .....	25 04		3 60	471 36	
Bernard, N. J. D. ....	" " " " " .....	25 04		3 36	471 60	
O'Donnell, M. J. ....	" Messenger " .....	25 04			474 96	
Normandin, Geo. ....	" Deputy Collector from Feby. 13 to June 30, 1902 .....	19 02		1 20	360 71	
Marin, L. H. ....	" Probationary Exciseman from Feby. 13 to June 30, 1902..	9 81		2 88	177 75	
Gauvin, E. ....	" Probationary Exciseman from Feby. 13 to 28, 1902 .....	1 49			22 31	
Bernier, J. A. ....	" 3rd Class from March 1 to June 30, 1902 .....	8 32		0 96	157 36	
	Salaries .....	534 98	566 63	154 80	35,729 78	
	Contingencies .....				4,526 47	
						40,256 25
	<i>Quebec.</i>					
LaRue, G. ....	Salary as Collector for year. ....		39 60	7 20	1,933 20	
Cabill, J. H. ....	" Deputy Collector for year. ....			3 60	1,426 32	
Coleman, J. J. ....	" 1st Class Exciseman " .....		19 96	2 88	977 16	
Rouleau, J. ....	" 3rd Class Exciseman from July 1 to Sept. 30, 1901 .....		3 75	0 72	183 03	
Lemoine, J. ....	" 3rd Class Exciseman for year. ....		15 00	2 88	732 12	
Bourget, O. ....	" " " " " .....		16 26	2 88	796 66	
Lépine, L. ....	" " " " " .....		15 00	2 88	732 12	
Bourassa, J. ....	" " " " " .....		26 16	2 88	720 96	
LaRue, A. ....	" Deputy Collector " .....		31 44	3 60	864 96	
Beaulieu, J. B. ....	" 3rd Class Exciseman " .....		23 94	2 88	655 68	
Timmons, P. ....	" " " " " .....		23 94	2 88	655 68	
Pelletier, N. G. ....	" Deputy Collector " .....	25 04		3 60	471 36	
Blair, A. ....	" " " " " .....			3 30	179 96	
Patry, J. H. ....	" Deputy Collector from March 20 to June 30, 1902 .....	18 32		0 90	347 70	



## SESSIONAL PAPER No. 12

APPENDIX B.—No. 1.—Details of Excise Expenditures, 1901-1902—*Continued.*

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total Amounts paid.
		Retire- ment.	Superan- uation.	Guaran- tee.		
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	<i>Quebec—Con.</i>					
Michon, A. E. ...	" Deputy Collector from May 1 to June 30, 1902 .....	0 82		0 30	15 54	
	Salaries .....	44 18	215 05	43 38	10,692 45	
	Contingencies .....				4,808 41	15,500 86
	<i>Sharnbrook.</i>					
Simpson, A. F. ....	Salary as Collector for year .....		31 96	7 20	1,560 84	
Quinn, J. D. ....	" Special Class Exciseman for year .....		24 00	4 32	1,171 68	
Chartier, E. ....	" Deputy Collector for year .....	60 00		3 60	1,136 40	
Bowen, T. C. ....	" 3rd Class Exciseman for year .....	36 72		2 88	695 40	
de Grosbois, C. B. .	" " " " .....	30 72		2 88	581 40	
Rousseau, E. H. ....	" Deputy Collector " .....	30 00		3 60	566 40	
	Salaries .....	157 44	55 96	24 48	5,712 12	
	Contingencies .....				824 33	6,536 45
	<i>Three Rivers.</i>					
Hébert, Chs. D. ....	Salary as Collector for year .....		24 00	3 60	1,172 40	
Duplessis, Chs. Z. .	" " " " .....		15 00	3 24	731 76	
	Salaries .....		39 00	6 84	1,904 16	
	Contingencies .....				273 52	2,177 68
	<i>St. Hyacinthe.</i>					
Benoit, L. V. ....	Salary as Collector for year .....	60 00		7 20	1,132 50	
Morin, J. P. ....	" Deputy Collector for year .....	40 04		4 80	755 16	
Murray, D. ....	" 1st Class Exciseman " .....		19 96	2 88	977 16	
Fortier, J. J. O. ....	" Deputy Collector " .....		19 96	2 88	977 16	
Poirier, J. N. ....	" " " " .....		24 52	2 88	672 60	
Deland, A. N. ....	" " " " .....	32 48		3 60	613 92	
Bousquet, J. O. ....	" 3rd Class Exciseman " .....	31 44		2 88	595 68	
Dumaine, J. D. E. .	" " " " .....	29 33		2 88	554 59	
Tétreault, Jos. ....	" Deputy Collector " .....	4 96		3 60	91 44	
Desmarais, F. ....	" Deputy Collector from July 1, 1901, to Jan. 31, 1902 .....	2 87		2 10	53 34	
Rouleau, J. C. ....	" Probationary Exciseman from Jan. 8 to June 30, 1902 .....	12 01		1 44	227 10	
Gauvin, E. ....	" Probationary Exciseman from March 1 to June 30, 1902 .....	8 32		0 96	157 36	
	Salaries .....	221 45	64 44	38 10	6,808 31	
	Contingencies .....				1,946 37	8,754 68
	<i>St. John, N.B.</i>					
Belyea, T. H. ....	Salary as Collector for year .....		28 04	4 32	1,367 64	
Clarke, J. A. ....	" Deputy Collector for year .....		24 00	3 60	1,172 40	
McCloskey, J. R. .	" 1st Class Exciseman " .....		19 96	2 88	977 16	
Fitzpatrick, W. J. .	" " " " .....		19 96	2 88	977 16	
Geldart, O. A. ....	" " " " .....		19 96	2 88	977 16	
Harrison, W. F. ....	" Deputy Collector " .....	48 31		3 30	916 09	
Ferguson, J. C. ....	" 2nd Class Exciseman " .....		16 96	2 88	830 16	
Hill, A. M. ....	" Deputy Collector for July 1901 .....		0 83	0 24	40 59	
Dibblee, W. ....	" Deputy Collector for year .....		3 72	2 88	293 40	
Dwyer, D. T. ....	" " from April 22 to June 30, 1902 .....	1 66		0 60	31 06	
	Salaries .....	49 97	133 43	26 46	7,582 82	
	Contingencies .....				417 23	8,000 05



2-3 EDWARD VII., A. 1903

## APPENDIX B.—No. 1.—Details of Excise Expenditures, 1901-1902—Continued.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total Amounts paid.
		Retire- ment.	Superan- nuation.	Gratu- ity.		
	<i>Halifax.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Grant, H. H....	Salary as Collector for year.....		36 00	7 20	1,756 80	
King, R. M....	" Deputy Collector for year.....		25 96	3 60	1,270 44	
James, T. C....	" Accountant .....		19 96	4 32	975 72	
Carroll, D....	" 1st Class Exciseman .....		19 96	2 88	977 16	
Blethen, C. W....	" .....		19 96	2 88	977 16	
Wainwright, F. G....	" 2nd .....		16 96	2 88	830 16	
Hubley, H. H....	" 1st .....		17 82	2 88	871 80	
Tompkins, P....	" 3rd .....		15 00	2 88	732 12	
H. Garty, P....	" .....		15 00	2 88	732 12	
Munro, H. D....	" .....		15 90	2 88	732 12	
Gorman, A. M....	" 2nd .....		15 00	2 88	732 12	
	Salaries.....		216 62	38 16	10,587 72	
	Contingencies .....				425 07	
						11,012 79
	<i>Pictou.</i>					
Fraser, P....	Salary as Collector for year.....		19 96	3 60	976 44	
McDonald, A. J....	" Deputy Collector for year....	34 96		2 88	662 16	
Carroll, F. P....	" 3rd Class from Dec. 3, 1901, to June 30, 1902 .....	14 42		1 68	272 83	
	Salaries.....	49 38	19 96	8 16	1,911 43	
	Contingencies .....				410 45	
						2,321 88
	<i>Charlottetown.</i>					
Nash, S. C....	Salary as Collector for year.....		24 00	3 60	1,172 40	
Moore, T....	" Deputy Collector for year....		19 96	2 88	977 16	
	Salaries.....		43 96	6 48	2,149 56	
	Contingencies .....				108 70	
						2,258 26
	<i>Winnipeg.</i>					
Gosnell, T. S....	Salary as Collector for year.....		41 40	7 20	2,021 40	
Watson, W. W....	" Deputy Collector for year....			3 60	1,426 32	
Code, A....	" Accountant .....		28 04	4 32	1,367 64	
Hawkins, W. L....	" .....		21 00	4 32	1,171 68	
Girdlestone, R. J. M....	" Deputy Collector .....		19 96	2 88	977 16	
Saucier, X....	" 1st Class Exciseman .....		17 82	2 64	875 49	
Sparling, J. W....	" Deputy Collector .....	42 52		2 88	804 60	
Verner, T. H....	" 1st Class Exciseman .....		31 99	2 88	878 88	
LaRivière, A. C....	" .....		29 68	2 88	817 44	
Conklin, W. M....	" 2nd .....	37 44		2 88	709 68	
Barnes, G....	" Deputy Collector .....	30 00		2 88	567 12	
Long, W. H....	" 2nd Class Exciseman .....	37 44		2 88	709 68	
Ross, H. E....	" Deputy Collector .....		11 92	2 88	385 20	
McNiven, J. D....	" .....	12 52		2 88	234 60	
Jamieson, S. B....	" .....					
	" from Sept. 1, 1901, to June 30, 1902....		9 00	2 88	288 12	
	Salaries.....	159 92	213 81	50 88	13,235 01	
	Contingencies .....				2,379 27	
						15,614 28
	<i>Calgary.</i>					
Thomas, P....	Salary as Acting Collector from July 1 to Dec. 11, 1901 .....		9 15	1 50	447 65	
Fletcher, R. W....	" Deputy Collector for year....	40 04		2 88	757 08	
Osborne, F. A....	" .....		21 00	2 88	576 12	
Ives, G. C....	" .....	14 94		2 16	282 87	



## SESSIONAL PAPER No. 12

APPENDIX B.—No. 1.—Details of Excise Expenditures, 1901-1902—*Continued.*

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total Amounts paid.
		Retire- ment.	Superan- uation.	Insur- ance.		
	<i>Calgary—Con.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Saucier, X. ....	Collector from May 20 to June 30, 1902... ..		2 14	0 30	104 87	
	Salaries .....	54 98	32 29	9 72	2,168 59	
	Contingencies .....				1,947 39	
						4,115 98
	<i>Vancouver.</i>					
Miller, J. E. ....	Salary as Collector for year. ....		30 00	7 20	1,462 80	
Parkinson, E. B. .	Deputy Collector for year..	55 04		3 60	1,041 36	
McCraney, H. P. .	" " " " ..	45 00		3 60	851 40	
Wolfenden, W. ....	" " " " ..	34 96		3 60	661 44	
Cargill, W. ....	" " " " ..	36 52		3 60	689 88	
Swannell, F. W. .	" " " " ..	40 04		3 60	756 36	
McCutcheon, H. M.	" " " " ..	30 00		3 60	566 40	
Hodder, W. E. ....	" " " " ..	30 00		3 60	566 40	
Thorburn, Jas. ....	3rd Class Exciseman " ..	29 34		2 88	554 85	
Howell, T. ....	Deputy Collector " ..	25 04		3 60	471 36	
Stevens, D. B. ....	" " " " ..	19 96		3 60	376 44	
Parsons, C. H. ....	" " " " ..	10 04		3 60	186 36	
Power, J. F. ....	3rd Class Exciseman from April 22 to June 30, 1902..	4 78		0 48	90 55	
	Salaries .....	360 72	30 00	46 56	8,275 60	
	Contingencies ..				4,404 95	
						12,680 55
	<i>Victoria.</i>					
Jones, R. ....	Salary as Collector for year .....		31 38	7 20	1,531 42	
O'Sullivan, D. ....	Deputy Collector for year..		38 45	3 60	1,057 95	
Ridgman, A. H. ....	2nd Class Exciseman " ..		27 54	2 88	757 08	
McAloney, J. A. ....	Deputy Collector " ..	15 00		3 60	281 40	
Henwood, Geo. ....	Exciseman " ..		19 80	2 88	908 36	
	Salaries .....	15 00	117 17	20 16	4,536 21	
	Contingencies ..				910 89	
						5,447 10



APPENDIX B.—No. 1.—Details of Excise Expenditures, 1901–1902—Continued.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- uation.	Guaran- tee.		
	DISTRICT INSPECTORS.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	Ontario.					
Dingman, N. J....	Salary for year.....		40 00	9 00	1,951 00	
	Contingencies.....				602 96	
						2,553 96
Stratton, W. C....	Salary for year.....		48 00	9 00	2,343 00	
	Contingencies..				247 04	
						2,590 04
Gow, J.....	Salary from July 1 to October 1, 1901.		12 48	2 25	610 26	
Kenning, J. H....	Salary from March 12 to June 30, 1902.			2 25	696 38	
	Contingencies.....				153 59	
						1,460 23
	Quebec.					
Beauchamp, J. P..	Salary from July 1 to August 1, 1901.		3 66	0 75	178 92	
						178 92
Rinfret, C. I.....	Salary for year.....	125 00		9 00	2,366 00	
	Contingencies.....				177 81	
						2,543 81
	New Brunswick.					
Burke, T.....	Salary for year.....		50 00	9 00	2,441 00	
	Contingencies.....				494 14	
						2,935 14
	Manitoba.					
Barrett, J. K....	Salary for year.....		50 00	9 00	2,441 00	
	Contingencies..				1,379 56	
						3,820 56
	British Columbia.					
Gill, W.....	Salary for year.....		50 00	9 00	2,441 00	
	Contingencies.....				714 47	
						3,155 47
	Inspector of Bonded Factories.					
Stratton, W. C....	Contingencies.....					297 15



## SESSIONAL PAPER No. 12

APPENDIX B.—No. 1.—Details of Excise Expenditures, 1901–1902—*Continued.*

To whom paid.	Service.	Amounts paid.	Totals.
	<i>General Excise Contingencies.</i>	\$ cts.	\$ cts.
Potvin, Napoléon.. . . .	Express and freight charges.....	49 50	
British American Bank Note Co .. . . .	To pay for bottling labels supplied..	3,006 85	
St. Jean, L. G.... . .	Clocks, cabinets and skins.....	53 50	
The Pritchard - Andrews Co. .... .	Rubber stamps, rollers, pads and repairs.....	205 45	
Bailey, G. .... .	Keys and repairs to locks, &c.....	84 85	
Whitehead, Mrs. J. ....	Cleaning storerooms .....	143 00	
Edwards, W. C. & Co., Limited .....	Lumber and cartage.....	85 00	
American Bank Note Co.	To pay for stamps and labels supplied..	26,243 01	
Miller Lock Co.....	Label locks .....	735 79	
Graves Bros.....	Screws, nails, oil, &c.....	30 85	
Laliberté, J. B. ....	Rug skins.....	18 50	
Eaves, Alfred.....	1 clock.....	3 50	
Carsley, S., Co.....	Skins .....	18 00	
Lymans Sons & Co.....	Chemical apparatus.....	4 00	
Leger, C. J. ....	Glass jars .....	3 00	
Gosnell, T. S. ....	To pay for analysis of kerosene oil .....	90 00	
Registrar Exchequer Court .....	Writs of assistance for R. Jones, T. Belyea and A. Freeland.....	8 70	
Gerald, Charles.....	Travelling expenses.....	72 60	
Bart, M. L. ....	Stock taking and cleaning storeroom.....	19 00	
	Total General Excise Contingencies. .		30,875 10
	<i>Law Costs.</i>		
McL. Forin, P. ....	Law costs in <i>re</i> Rex vs. W. S. Jones.....		14 56
Black, A. S. ....	" " Hamilton & Oneil.....		25 00
Gouin, L. ....	" " E. Saumerre dit Masse.....	150 00	
	" " D. David.. . . .	10 00	
	" " Charette & Gagnon.....	28 20	
			188 20
Broderick, J. S. ....	" " T. Brooks.....		20 00
Chisholm, D. C. ....	" " Wm. Chisholm.....	20 00	
	" " D. McDonald.....	20 00	
	" " J. Kennedy.....	41 90	
	" " A. G. McDonald.....	39 75	
	" " H. McGillivray... . .	15 00	
	" " D. McGillivray.....	15 00	
			151 65
Plamondon, J. O.. . .	" " J. H. Pinsonnault.....		23 60
	Total Law Costs.....		423 01



2-3 EDWARD VII., A. 1903

APPENDIX B.—No. 1. —Details of Excise Expenditures, 1901-1902—*Continued.*

To whom paid.	Place of Residence.	Service.	Amounts paid.	Totals.
<i>Commission to Customs Officers.</i>			\$ cts.	\$ cts.
Ross, W. T.	Pictou, N.S.	From July 1, 1900, to June 30, 1902	271 15	
McGuire, F. J.	Trenton	"	400 00	
Valleau, A. S.	Deseronto, Ont.	"	239 04	
Dawson, D.	Petrolea, Ont.	From Oct. 1, 1900, to June 30, 1901	150 00	
McPherson, M. J.	Kincardine, Ont.	From July 1, 1900, to June 30, 1902	45 90	
Watson, G.	Collingwood	"	500 00	
Cameron, A. McK.	Meaford, Ont.	"	300 00	
Anderson, J. J.	Sackville, N.B.	"	127 50	
Veniot, P. J.	Bathurst, N.B.	"	208 88	
Kavanagh, A. J.	Gaspé, Que.	"	166 88	
Park, W. A.	Newcastle, N.B.	" 1901	200 00	
Binney, J. M.	Moncton, N.B.	"	250 00	
Street, A. F.	Fredericton, N.B.	"	250 00	
Boyd, A.	Antigonish, N.S.	"	135 85	
Champness, F.	Lethbridge, N.W.T.	"	150 00	
Pound, J. T.	Morden, Man.	"	28 38	
Marsh, R. J. F.	Fort Francis, Man.	"	41 99	
Gilhuly, R. H.	Selkirk, Man.	"	116 04	
Tennant, J. F.	Gretna, N.W.T.	"	150 00	
Clark, C.	Fort Steel, B.C.	"	43 72	
Gilpin, R. R.	Grand Forks, B.C.	"	150 00	
Keay, W. S.	Cranbrook, B.C.	"	250 00	
Anderson, T. E.	Napanee, Ont.	"	250 00	
Stanley, D. T.	St. Mary's, Ont.	"	200 00	
Britton, W. H.	Gananoque, Ont.	"	146 40	
Ratchford, C. E.	Amherst, N.S.	"	153 60	
Kirk, J. T.	Sussex, N.B.	From May 20, 1901, to June 30, 1901	23 15	
Smith, A. H.	Sudbury, Ont.	From July 1, 1901, to July 16, 1901	37 66	
Hay, M. G.	Ridgetown, N.W.T.	From July 1, 1900, to Dec. 11, 1901	147 47	
Blair, H. C.	Truro, N.S.	From July 1, 1900, to June 30, 1902	200 00	
Graham, H.	St. Stephens, N.B.	From Nov. 1, 1901, to May 1, 1902	103 20	
Clark, A. J.	Campobello, N.B.	From July 1, 1900, to June 30, 1902	20 65	
Beauchesne, E. C.	Paspebiac, Que.	Guarantee 12 mos. paid up to June 1, 1901	3 60	
Joncas, P. C.	Magdalen Islands, Q.	" 12 " " 1901	3 60	
McKenzie, W.	North Bay, Ont.	" 9 " " 1901	2 70	
Girard, A. B.	Sturgeon Falls, Ont.	" 1 " " 1901	0 30	
Ferguson, O. D.	Chatham, N.B.	" 2 " " 1901	0 60	
Wallace, G. H.	Sussex, N.B.	" 3 " " Sept., 1901	0 45	
Campbell, G.	Moyie City, B.C.	" 12 " " June 30, 1901	3 60	
Meyer, F. A.	Vernon, B.C.	" 12 " " 1901	3 60	
Atkins, B. R.	Revelstoke, B.C.	" 12 " " 1901	3 60	
Stevenson, J. K.	Moose Jaw, N.W.T.	" 11 " " 1901	3 30	
Douglass, H.	Banff, N.W.T.	" 12 " " 1901	3 00	
Total Commission to Customs Officers.				5,485 81
<i>Commission on Tobacco Stamps.</i>				
Forest, Z.	L'Epiphanie	Allowance, 5 p. c. on sale of stamps	50 32	
Grignon, A.	St. Eustache	"	15 58	
Roy, J.	St. Alexis	"	14 00	
Labelle, L.	Joliette	"	6 00	
Lapierre, T.	St. Alexis	"	1 50	
Total				87 40



## SESSIONAL PAPER No. 12

APPENDIX B.—No. 1.—Details of Excise Expenditures, 1901-1902—*Continued.*

To whom paid.	Service.	Amounts paid.	Totals.
	<i>Duty-pay.</i>	\$ cts.	\$ cts.
Gerald, Charles.....	From July 1, 1901, to June 30, 1902	200 00	
Jamieson, R. E.....	"	150 00	
Howard, W. W. S.....	"	100 00	
O'Leary, T. J.....	"	100 00	
Brennan, D. J.....	"	100 00	
Doyle, B. J.....	"	100 00	
Hurst, L. B.....	"	100 00	
Bish, Phil.....	"	100 00	
Walier, Dick.....	"	200 00	
Baby, W. A. D.....	"	100 00	
Weir, J.....	"	150 00	
Irwin, R.....	"	100 00	
Cameron, D. M.....	"	200 00	
Desaulniers, J. E. A.....	"	200 00	
Millier, E.....	"	150 00	
Scullion, W. J.....	"	100 00	
Mason, F.....	"	100 00	
Goodman, A. W.....	"	100 00	
Standish, J. G.....	"	100 00	
McCoy, W.....	"	100 00	
McFee, A. C.....	"	150 00	
Quinn, J. D.....	"	100 00	
Bernard, N. J. D.....	"	150 00	
Johnston, G. E.....	"	100 00	
Keeler, G. S.....	"	100 00	
McDonald, A. B.....	"	150 00	
Gerald, W. H.....	"	150 00	
Bouteiller, G. A.....	"	200 00	
Gow, J. E.....	"	150 00	
Allen, G. A.....	"	150 00	
Brennan, John.....	"	100 00	
Thomas, Robt.....	"	100 00	
Bayard, G. A.....	"	100 00	
Cahill, J. W.....	"	100 00	
Crothy, John.....	"	100 00	
Keogh, P. M.....	"	100 00	
Howie, Alex.....	"	150 00	
Kilroy, E. T.....	"	100 00	
Woodward, G. W.....	"	100 00	
Dawson, W.....	"	100 00	
Taylor, G. W.....	"	150 00	
Moreau, Aug.....	"	100 00	
Ralston, Tim.....	"	100 00	
Coleman, J. J.....	"	150 00	
Traversy, F. X.....	"	100 00	
Murray, D.....	"	100 00	
Malo, T.....	"	100 00	
Weyms, C.....	"	100 00	
Waller, John.....	"	200 00	
Marcon, F. E.....	" to Oct. 11, 1901, and from Nov. 27, 1901, to June 30, 1902.....	83 60	
Falconer, G. E.....	From July 1, 1901, to Nov. 10, 1901, and from Nov. 28, 1901, to June 30, 1902.....	95 62	
Flynn, D. J.....	From July 1, 1901, to May 2, 1902.....	83 87	
Chilver, F. W.....	From Aug. 13, 1901, to June 30, 1902.....	88 16	
Lépine, L.....	From July 1, 1901, to Sept. 30, 1901.....	18 75	
Mulrooney, G.....	From Oct. 1, 1901, to June 30, 1902.....	56 25	
Jones, Andrew.....	From May 2, 1902, to June 30, 1902.....	16 13	
Bousquet, J. O.....	From April 2, 1902 to June 30, 1902.....	24 72	
Total duty-pay.....			6,567 10
Grand total.....			380,429 66



2-3 EDWARD VII., A. 1903

APPENDIX B.—No. 1.—Details of Excise Expenditures, 1901-1902—*Continued.*

To whom paid.	Service.	Amounts paid.	Totals.
		\$ cts.	\$ cts.
	ADD—Printing .....	8,475 82	
	Stationery ... ..	992 95	
	Lithographing.....	2,321 60	11,790 37
	Authorized disbursements (less superannuation, insurance, retirement and guarantee).....		392,220 03
	ADD—Balances due to Collectors, July 1, 1901.....	49 08	
	"    by    "    June 30, 1902. ....	443 98	493 06
			392,713 09
	LESS—Balances due by Collectors, July 1, 1901... ..	343 98	
	"    to    "    June 30, 1902 . . .	1,167 53	1,511 51
	Actual disbursements agreeing with Statement No. 4, page 12.....		391,201 58

INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902.

W. J. GERALD,  
*Deputy Minister.*



## SESSIONAL PAPER No. 12

APPENDIX B —*Continued.*

## No. 2.—DISTRIBUTION of Seizures for the Year ended June 30, 1902.

Divisions.	To whom paid.	Service.	Amounts paid.	Totals.
		<i>Ontario.</i>	\$ cts.	\$ cts.
Owen Sound....	Vandrick, A . . . . .	For his portion of seizure, Genl. No. 4,676..		5 00
Toronto .....	Floody, E.....	" " No. 375.....	50 00	
		" " " 383. ....	25 00	
		" " " 384. ....	12 50	
		" " " 387.....	2 50	
	Frankland, H. R....	To pay informer penalty in seizure, No. 383.	25 00	90 00
		" " " 384.	12 50	
		" " " 387.	2 50	
		" " " 388.	10 00	
		<i>Quebec.</i>		50 00
Montreal. . . . .	Lawlor, H.....	For his portion of seizure, No. 1,065 .....	24 50	
		To pay informer penalty in seizure, No. 1,054	5 00	
		" " " 1,065	50 00	
		" " " 1,066	5 00	
	Brabant, J. B. G. N.	For his portion of seizure, No. 975.....	0 27	84 50
		" " " 1,060.. . . .	2 85	
	Cinq-Mars, A. . . . .	" " " 975.....		3 12
	David, T.....	" " " 1,057.....		0 28
	Claude, J.....	" " " 1,058.....	25 67	6 20
		" " " 1,059.....	24 53	
	Kearney, D. J.....	" " " 1,058.....	25 68	50 20
		" " " 1,059 .....	24 52	
		" " " 1,065.....	24 50	
Sherbrooke.. . . .	Putney, C. A. . . . .	" " " 202 . . . . .		74 70
	Murray, D.....	" " G. No. 4,602... . .		10 00
				50 00
		<i>Nova Scotia.</i>		
Pictou .... . . . .	Murray, D.....	For his portion of seizure, No. 88.....		11 11
	Fraser, P.....	To pay informer penalty in seizure, No. 88.	25 00	
		" " " 90.	50 00	
		" " " 100.	50 00	
		" " " 101.	50 00	
		<i>British Columbia.</i>		175 00
Vancouver.....	Miller, J. E.... . .	To pay informer penalty in seizure, No. 23..	50 00	
		" " " 24..	50 00	
	McCutcheon, H.....	For his portion of seizure, No. 23.....		100 00
				50 00
		Grand total.....		760 11

## RECAPITULATION.

Ontario.....	\$ 145 00
Quebec.....	279 00
Nova Scotia.....	186 11
British Columbia.....	150 00
Total.....	\$ 760 11

W. J. GERALD,  
Deputy Minister.

INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902.



APPENDIX B—Continued.

No. 3.—DETAILS of Sundry Minor Expenditures for the Fiscal Year ended June 30, 1902.

To whom paid.	Service.	Amounts paid.	Totals.
	SUNDRIES.	\$ cts.	\$ cts.
La Cie de Publication de	Advertising tenders—		
La Patrie....	Ferry between Cros Point and Campbellton..	14 40	
Le Soleil .....	" "	27 00	
Williams, L. B.....	" "	6 00	
La Tribune.....	" "	9 00	
The Pontiac Advance...	Gower Point and La Passe. ....	7 80	
The Journal Printing and Publishing Co....	" Queenston and Lewiston . ....	13 50	
" "	" Niagara and Youngstown . . . .	13 75	
Clarke, J. S.....	" Queenston ferry.....	4 36	
" "	" Youngstown ferry.....	4 44	
Dominion Express Co. . .	Charges on law stamps to the Yukon.....	16 75	
The Pritchard & Andrews Co. . . . .	Repairing daters, rollers, etc. ....	15 00	
Total agreeing with Statement No. 12, page 21....			132 00
		Deductions for Superannuation.	
ADULTERATION OF FOOD.		\$ cts.	
Macfarlane, Thomas ....	Salary as Chief Analyst for the year ...	60 00	2,940 00
McGill, A.....	" 1st Assistant Analyst for the year...	10 04	1,959 96
Watson, James.....	" Clerk in laboratory " .....		999 96
Tyrrell, M. J.....	" " 5 mos. from July 1 to Nov. 30, 1902.....		250 00
Wright, S. E.....	" Clerk in laboratory for the year.....		600 00
Leveque, H.....	" Messenger in laboratory for the year .....		499 92
Watson, James.....	" Food Inspector for the year.....		200 00
Kidd, Thomas.....	" " " .....		500 00
Costigan, J. J.....	" " " .....	7 00	343 00
Ferguson, J. C.....	" " " .....	4 00	196 00
Waugh, R. J.....	" " " .....		300 00
Saucier, X.....	" " " .....	3 63	179 63
Fletcher, R. W.....	" " " .....		200 00
Parkinson, E. B.....	" " " .....		200 00
Rouleau, J. C.....	" " from Mar. 12 to June 30, 1902.....		60 72
Moore, F.....	" Food Inspector from April 8 to June 30, 1902. ....		23 04
		114 67	9,452 23



## SESSIONAL PAPER No. 12

APPENDIX B *Continued.*No. 3.—DETAILS of Sundry Minor Expenditures, 1901-1902—*Continued.*

To whom paid.	Service.	Amounts paid.	Totals.
	ADULTERATION OF FOOD— <i>Continued.</i>	\$ cts.	\$ cts.
	<i>Contingencies.</i>		
Macfarlane, T .....	Travelling and other expenses ..	1,859 01	
" .....	Rent .....	400 00	
Watson, James .....	Travelling and other expenses ..	384 59	
Kidd, Thomas .....	" ..	377 94	
Costigan, J. J. ....	" ..	364 54	
Ferguson, J. C .....	" ..	154 57	
Waugh, R. J. ....	" ..	136 08	
Saucier, X .....	" ..	82 20	
Parkinson, E. B. ....	" ..	87 20	
Rouleau, J. C. ....	" ..	79 84	
			3,925 97
Bowman, M. ....	Allowance under Act for retaining fees .....	200 00	
	" " rent .....	100 00	
	" " material used in analysis .....	100 00	
	Fees for analysis .....	634 00	
		1,034 00	
	Less material supplied by laboratory .....	6 27	
			1,027 73
Valade, F. X. ....	Allowance under Act for retaining fees .....	200 00	
	" " rent .....	100 00	
	" " material used in analysis .....	100 00	
	Fees for analysis .....	494 00	
			894 00
Ellis, W. H. ....	Allowance under Act for retaining fees .....	200 00	
	" " rent .....	100 00	
	" " material used in analysis .....	100 00	
	Fees for analysis .....	558 67	
			958 67
Fiset, M. ....	Allowance under Act for retaining fees .....	200 00	
	" " material used in analysis .....	100 00	
	Fees for analysis .....	560 00	
		860 00	
	Less material supplied by laboratory .....	5 67	
			854 33
Kenrick, E. B. ....	Allowance under Act for retaining fees .....	200 00	
	" " rent .....	100 00	
	" " material used in analysis .....	100 00	
	Fees for analysis .....	428 00	
			828 00
Harrison, F. T. ....	Allowance under Act for retaining fees .....	200 00	
	" " material used in analysis .....	100 00	
	Fees for analysis .....	564 00	
			864 00
Fagan, C. J. ....	Allowance under Act for retaining fees .....	200 00	
	" " rent .....	100 00	
	" " material used in analysis .....	100 00	
	Fees for analysis .....	492 00	
		892 00	
	Less material supplied by laboratory .....	9 81	
			882 19
Tourchot, A. L. J. ...	Allowance under Act for retaining fees .....	150 00	
	" " material used in analysis .....	75 00	
	Fees for analysis .....	942 00	
		1,167 00	
	Less material supplied by laboratory .....	3 25	
	" refund .....	84 52	
		87 77	
			1,079 23



APPENDIX B—Continued.

No. 3.—DETAILS of Sundry Minor Expenditures, 1901–1902—Concluded.

To whom paid.	Service.	Amounts paid.	Totals.
	ADULTERATION OF FOOD—Continued.	\$ cts.	\$ cts.
	Contingencies—Continued.		
Donald, J. T. . . . .	Allowance under Act for retaining fees . . . . .	72 47	
	" " rent . . . . .	36 24	
	" " material used in analysis . . . . .	25 00	
	Fees for analysis . . . . .	80 00	
	Allowance for fitting up laboratory and purchase of material . . . . .	300 00	513 71
Potvin, Napoléon . . . . .	Sundry petty expenses . . . . .	49 48	
Baily, George . . . . .	Material and labour fixing up laboratory . . . . .	230 97	
Franz Schmidt & Haeusch . . . . .	Chemical apparatus . . . . .	450 00	
The Electric Storage Co. . . . .	1 portable storage battery . . . . .	40 15	
Marchand, P. E. & Co. . . . .	Material and for fixing up laboratory . . . . .	19 55	
Butterworth & Co. . . . .	Material and work for laboratory . . . . .	31 64	
Hamilton, I. C. . . . .	Law costs Rex vs. Sam Richer . . . . .	47 86	
Bausch & Lomb . . . . .	Repairs to foreign objective . . . . .	2 53	
The Pritchard & Andrews Co. . . . .	Numerals and 1 seal . . . . .	12 50	
Chandler & Massey . . . . .	1 adapter and postage . . . . .	2 31	
Eimer & Amend . . . . .	Chemical apparatus . . . . .	484 74	
Lyman & Sons . . . . .	Chemicals supplied to laboratory . . . . .	55 29	
Gooderham & Worts . . . . .	Spirits for laboratory . . . . .	63 21	
Dominion Express Co. . . . .	Express charges . . . . .	30 08	
Valin, J. A. . . . .	Services in laboratory, Ottawa, for year . . . . .	400 00	
Lemoine, Alp. . . . .	" " from July 18, 1901, to June 30, 1902 . . . . .	572 60	
Davidson, Miss. . . . .	" " from May 26, 1901, to June 30, 1902 . . . . .	59 68	
Shedrick, C. E. . . . .	Post ammeter . . . . .	16 10	
Canadian Pacific Ry. Co. . . . .	Freight charges . . . . .	11 10	
Dunn, Mrs. S. . . . .	Charwoman in laboratory . . . . .	9 25	
Mead, Mrs. M. . . . .	Services in laboratory . . . . .	23 33	
Fréchette, A. . . . .	Technical translation . . . . .	41 74	2,663 82
	Total adulteration of food expenditure . . . . .		23,943 88
	ADD—Printing . . . . .	790 39	
	Stationery . . . . .	149 34	939 73
	Grand total, agreeing with statement No. 8, page 18 . . . . .		24,883 61

W, J. GERALD,  
Deputy Minister.

INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902.



## SESSIONAL PAPER No. 12

## APPENDIX B—Continued.

## No. 4.—DETAILS of Departmental Expenditures for the Year ended June 30, 1902.

Names.	Rank.	Period.	DEDUCTIONS FOR			Amounts paid.	Totals.
			Superannuation.	Retirement.	Insurance.		
			\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Bernier, Hon. M. E.	Minister.....	For the year.				7,000 00	
Gerald, W. J.	Deputy Minister.....	"	53 30			3,146 70	
Hinsworth, Wm	Chief Clerk and Secretary..	"	48 00			2,352 00	
Campeau, F. R. E.	Chief Clerk and Chief Acc't.	"	48 00			2,352 00	
Valin, J. E.	Accountant's Branch Clerk.	"	36 00			1,764 00	
Carter, Wm.	Assistant Secretary ..	"	36 00			1,764 00	
Shaw, J. F.	Chief Statistical Clerk, Accountant's Branch.....	"	33 00			1,617 00	
Doyon, J. A.	Weights and Measures Clerk, Accountant's Branch.....	"	31 00			1,519 00	
Westman, T.	Statistical Clerk, Acc'tant's Branch.....	"	30 00			1,470 00	
Quain, R.	Accountant's Branch Clerk.	"	30 96		15 48	1,353 56	
Fowler, Geo	Clerk of Supplies, Secretary's Branch. ....	"	28 00			1,372 00	
Newby, F.	Secretary's Branch Clerk....	"	28 00			1,372 00	
Byrnes, J.	Accountant's Branch Clerk.	"	28 00			1,372 00	
Dunne, J. P.	" " " "	"	28 00			1,372 00	
Burns, J.	Weights and Measures Clerk, Accountant's Branch.....	"	28 00			1,372 00	
Hudon, L. E.	Statistical Clerk Acc'tant's Branch. ....	"	40 25			1,109 75	
Hughes, W. A.	Accountant's Branch Clerk.	"	38 50			1,061 50	
Bouchette, R. E.	Weights and Measures Clerk, Accountant's Branch.....	"	38 50			1,061 50	
McCullough, A.	Secretary's Branch Clerk....	"	22 00			1,078 00	
Halliday, W. A.	Accountant's Branch Clerk.	"	38 50			1,061 50	
Roy, L. G.	" " " "	"	29 75			820 25	
Bourgault, Alp.	Private Secretary.....	"				600 00	
Chevrier, B.	Junior Second Class Clerk..	"		30 00		570 00	
Potvin, N.	Messenger.....	"	16 50			533 50	
Yetts, R. P.	Messenger .....	"	13 50		13 62	422 88	
Total salaries.....			723 76	30 00	29 10	39,517 14	



APPENDIX B—Continued.

No. 4.—DETAILS of Departmental Expenditures, 1901-1902—Continued.

Names.	Service.	Amounts	Totals.
		paid.	
		\$ cts.	\$ cts.
Hagerty, Miss B	Extra clerk for the year....	505 00	
Lawless, Miss E. M.	" "	505 00	
Chateauvert, G. E.	" "	477 50	
Postmaster	Postage	23 12	
Controller of Stationery	Stationery	1,356 04	
"	Parliamentary publications..	70 99	
"	Books	28 99	
Kings's Printer	Printing	1,214 49	
"	Lithographing	15 00	
C. P. Railway Co.'s Telegraph	Telegraph account	126 57	
G. N. W. Telegraph Co.	"	89 95	
The Bell Telephone Co	Telephone messages	2 90	
Gerald, W. J.	Travelling expenses	7 25	
Storr, A. M.	Cartage	85 40	
Batterton, T.	Packing	32 04	
Bryson & Graham	Towels, cloth, &c.	11 84	
Maveity, Mrs. S.	Washing towels	60 00	
Canadian Express Co.	Freight	8 55	
Dominion Express Co.	"	1 75	
Payment, T.	Soap, &c	18 65	
Dupont, J. C.	Sundries for department.	6 00	
C. P. Railway Co.'s Telegraph	Messengers	4 30	
G. N. W. Telegraph Co.	"	3 70	
McMorran, R. M.	Sundries	11 75	
Pritchard & Andrews Co.	Repairing locks, &c	4 35	
Bart, Mrs. M. L.	Cleaning office	4 00	
Potvin, N.	Sundry petty expenses	22 79	
The Shareholder	Subscription	2 00	
The Daily Telegraph, Quebec	"	5 00	
La Nation, St. Jérôme, Quebec	"	1 00	
Daily World, Vancouver	"	5 00	
Brampton Times, Brampton	"	1 50	
Intelligencer, Belleville	"	3 00	
The Sunday Budget, Quebec	"	1 00	
Daily Witness, Montreal	"	6 00	
The Catholic Record, London	"	2 00	
Scientific American, New York	"	7 00	
The Herald Publishing Co.	"	6 00	
Bulletin des Recherches Historiques	"	2 00	
The Toronto World, Toronto	"	3 00	
Le Soleil, Quebec	"	6 00	
Le Temps, Ottawa	"	3 00	
Canadian Mining Review, Ottawa	"	6 00	
The Mail and Empire, Toronto	"	4 00	
Chatham Banner News	"	4 00	
La Patrie, Montreal	"	6 00	
Le Cultivateur, Montreal	"	1 00	
Saturday Night, Toronto	"	4 00	
The Gazette, Montreal	"	12 00	
Evening Journal, Ottawa	"	6 60	
The Star, Montreal	"	3 00	
Acadian Recorder, Halifax	"	5 00	
The Citizen, Ottawa	"	6 00	
La Presse, Montreal	"	9 00	
The Toronto Daily Star, Toronto	"	3 00	
Free Press, Ottawa	"	14 40	
Manitoba Free Press, Winnipeg	"	8 00	
Times Printing Co., Hamilton	"	3 00	
Jones, Yarrell & Poulter, London, Eng.	"	15 58	
Globe Printing Co., Toronto	"	8 00	
L'Union, St. Hyacinthe	"	2 00	
Canadian Manufacturer, Toronto	"	1 00	



SESSIONAL PAPER No. 12

APPENDIX B—*Continued.*No. 4.—DETAILS of Departmental Expenditures, 1901–1902—*Concluded.*

Names.	Service.	Amounts paid.	Totals.
		\$ cts.	\$ cts.
The Daily World, Vancouver.....	Subscription.....	5 00	
Chronicle Printing Co., Quebec.....	".....	3 00	
The Farmer's Advocate, London.....	".....	3 00	
The Sherbrooke Examiner.....	".....	1 00	
Le Canada Français, St. Jean, P. Q.....	".....	2 00	
Le Progrès du Saguenay, Chicoutimi.....	".....	7 00	
Catholic Register, Toronto.....	".....	1 50	
The Tribune Publishing Co., Winnipeg.....	".....	4 00	
McNeill, E. R., Ottawa.....	Repairing typewriter.....	0 50	
Graves Bros., Ottawa.....	Hardware.....	9 11	
Robert, A., Ottawa ..	Messenger from Jan'y 1 to June 30, 1902 .....	150 00	
	Total Department Contingencies .....		5,059 11
	Authorized disbursements (less superannuation, retirement and insurance) .....		44,576 25
	ADD—Balance due June 30, 1902.....		16 66
			44,592 91
	LESS—Balance due July 1, 1901.....		16 66
	Actual disbursements, agreeing with Statement No. 17, page 42.....		44,576 25

W. J. GERALD,  
Deputy Minister.

INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902.



## APPENDIX B—Continued.

No. 5.—DETAILS of Weights and Measures Expenditures for the Year ended June 30, 1902.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts. paid.	Total amounts paid.
		Retire- ment.	Superan- nuation.	Guaran- tee.		
	<i>Belleville.</i>	3 cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Johnson, W . . .	Salary as Inspector for year . . . . .		24 00	3 60	1,172 40	
Slattery, T . . .	" Mechanical Inspector for year . . . . .		13 96	1 80	684 24	
Irwin, S . . . . .	" Asst. Inspector for year . . . . .		13 96	1 80	684 24	
Behan, J. J. . . . .	" " " . . . . .			1 80	598 20	
Errett, R. W . . . .	" " " . . . . .			1 80	198 12	
	Salaries . . . . .		51 92	10 80	3,337 20	
	Contingencies . . . . .				2,492 97	
						5,830 17
	<i>Hamilton.</i>					
Freed, A. T . . . . .	Salary as Inspector for year . . . . .			3 60	1,596 36	
McDonald, J . . . . .	" Asst. Inspector for year . . . . .		16 04	1 80	782 16	
Marentette, A . . . .	" " " . . . . .		16 04	1 80	782 16	
Fitzgerald, E. W . .	" " " . . . . .			1 80	748 20	
Wheatley, A. E . . .	" " " . . . . .			1 80	748 20	
Laidman, R. H . . .	" " " . . . . .			1 80	698 16	
Jarvis, H . . . . .	" " " . . . . .			1 80	598 20	
Robins, S. W . . . .	" " from Mar. 20 to June 30, 1902 . . . . .			0 45	140 65	
	Salaries . . . . .		32 08	14 85	6,094 09	
	Contingencies . . . . .				1,166 60	
						7,260 69
	<i>Ottawa.</i>					
Macdonald, J. A . .	Salary as Inspector for year . . . . .			3 60	1,396 32	
Breen, J . . . . .	" Asst. Inspector for year . . . . .			1 80	598 20	
McFarlane, J . . . .	" " " . . . . .		12 00	1 80	586 20	
Winsor, J. A . . . .	" " " . . . . .			1 80	698 16	
	Insurance . . . . .					
Elliott, T. H . . . .	" " " . . . . .	41 76		1 80	556 44	
	Insurance . . . . .	41 76				
	Salaries . . . . .		12 00	10 80	3,835 32	
	Contingencies . . . . .				1,685 57	
						5,520 89
	<i>Toronto.</i>					
Kelly, D . . . . .	Salary as Inspector for year . . . . .			3 60	1,296 36	
Milligan, R. J . . .	" Asst. Inspector for year . . . . .			1 80	798 12	
Wright, R. J . . . .	" " " . . . . .		16 04	1 80	782 16	
Smith, J. C . . . . .	" " " . . . . .			1 80	598 20	
Murdoch, J . . . . .	" " " . . . . .			1 80	598 20	
	Salaries . . . . .		16 04	10 80	4,073 04	
	Contingencies . . . . .				1,747 63	
						5,820 67
	<i>Windsor.</i>					
Hayward, W. J . . .	Salary as Inspector for year . . . . .		28 04	3 60	1,368 36	
Coughlin, D . . . .	" Mechanical Inspector for year . . . . .			1 80	798 12	
Thomas, J. S . . . .	" Asst. Inspector for year . . . . .			1 80	798 12	
Hughes, R. A . . . .	" " " . . . . .			1 80	723 18	
	Salaries . . . . .		28 04	9 00	3,687 78	
	Contingencies . . . . .				1,491 22	
						5,179 00



## SESSIONAL PAPER No. 12

APPENDIX B—*Continued.*No. 5.—DETAILS of Weights and Measures Expenditures, 1901-1902—*Continued.*

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- uation.	Guaran- tee.		
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Montreal.</i>						
Chalus, J. O. ....	Salary as Inspector for year.....		31 96	3 60	1,564 44	
Daoust, J. A. ....	" Asst. Inspector for year.....		16 04	1 80	782 16	
Gervais, S. ....	" " " .....		16 04	1 80	782 16	
Hébert, J. A. P. ....	" " " .....			1 80	798 12	
Boudet, E. ....	" " " .....			1 80	798 12	
Collins, D. ....	" Mechanical Inspector for year.....			1 80	798 12	
Baker, J. S. ....	" Asst. Inspector for year.....			1 80	698 16	
Tomlinson, W. M. ....	" " from July 1, 1901, to March 31, 1902 .....			1 35	523 62	
Dessert, V. ....	" Asst. Inspector for year.....			1 80	598 20	
Fournier, L. A. ....	" " from July 1, 1901, to March 31, 1902.....			1 35	448 65	
	Salaries.....		64 04	18 90	7,791 75	
	Contingencies.....				1,965 22	
						9,756 97
<i>Quebec.</i>						
Guay, G. N. ....	Salary as Inspector for year.....			3 60	1,196 40	
LeBel, J. A. W. ....	" Asst. Inspector for year.....		38 60	1 80	1,059 60	
Kelly, M. J. ....	" " " .....	38 28	23 96	1 80	735 96	
Guay, A. ....	" " " .....			1 80	698 16	
Chabot, F. X. ....	" " " .....		12 00	1 80	586 20	
Petit, J. B. ....	" " " .....		6 32	1 80	491 88	
Préfontaine, F. X. ....	" " " .....			1 80	564 83	
Moreau, A. ....	" Caretaker " .....		6 00		294 00	
Knowles, Chas. ....	" Asst. Inspector from Dec. 30, 1901, to June 30, 1902.....			0 90	249 06	
	Insurance.....	38 28				
	Salaries.....		86 88	15 30	5,876 09	
	Contingencies.....				2,133 24	
						8,019 33
<i>St. Hyacinthe.</i>						
Tomlinson, W. M. ....	Salary as Inspector from Apr. 1 to June 30, 1902.....			0 45	174 54	
Fournier, L. A. ....	" Asst. Inspector " .....			0 45	149 55	
	Salaries.....			0 90	324 09	
	Contingencies.....				238 92	
						563 01
<i>Three Rivers.</i>						
Gravel, A. I. ....	Salary as Inspector for year.....			3 60	996 36	
Provost, J. J. ....	" Asst. Inspector for year.....	34 96		1 80	663 24	
Beaulac, J. H. ....	" " from Jan. 1 to June 30, 1902.....			0 90	249 06	
	Salaries.....	34 96		6 30	1,908 66	
	Contingencies.....				919 60	
						2,828 26
<i>St. John, N.B.</i>						
Wilmot, J. B. ....	Salary as Inspector for year.....		24 00	3 60	1,172 40	
Cowan, E. ....	" Asst. Inspector for year.....		13 96	1 80	684 24	
Richard, D. ....	" " " .....		12 00	1 80	586 20	
Bernier, J. A. ....	" " " .....			1 80	598 20	
	Salaries.....		49 96	9 00	3,041 04	
	Contingencies.....				421 38	
						3,462 42



APPENDIX B—Continued.

No. 5.—DETAILS of Weights and Measures Expenditures, 1901-1902—Continued.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total Amounts paid.
		Retire- ment.	Superan- nuation.	Guaran- tee.		
	<i>Cape Breton.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Laurence, G. C....	Salary as Inspector for year. ....			3 60	796 40	1,179 30
	Contingencies.....				382 90	
	<i>Halifax.</i>					
Frame, A....	Salary as Inspector for year.....			3 60	996 36	2,813 32
Waugh, R. J..	" Asst. Inspector for year.....			1 80	598 20	
	Salaries.....			5 40	1,594 56	
	Contingencies .....				1,218 76	
	<i>Pictou.</i>					
Dustan, W. M....	Salary as Inspector for year. . . . .		19 96	3 60	976 44	1,855 84
Chisholm, J. J....	" Asst. Inspector for year.....			1 80	598 20	
	Salaries.....		19 96	5 40	1,574 64	
	Contingencies .....				281 20	
	<i>Charlottetown.</i>					
Davy, E..	Salary as Inspector for year..			3 60	946 32	1,741 11
Hughes, H. . .	" Asst. Inspector for year.....			1 80	598 20	
	Salaries .. . . .			5 40	1,544 52	
	Contingencies.....				196 59	
	<i>Winnipeg.</i>					
Magness, R.....	Salary as Inspector for year.....			3 60	1,396 32	6,035 76
McDonald, A. W.	" Asst. Inspector for year.....			1 80	698 16	
Francis, G. M....	" " from July 1, 1901, to Mar. 1, 1902.....			1 20	398 80	
Girdlestone, R. J. M.	" Asst. Inspector for year.....		4 04	1 80	194 16	
Ross, H. E.....	" " " .....			1 80	98 16	
	Salaries.....		4 04	10 20	2,785 60	990 03
	Contingencies .....				3,250 16	
	<i>Calgary.</i>					
Thomas, P..	Salary as Inspector from July 1 to Dec 1, 1901.....			1 50	81 80	990 03
Costello, J. W..	" Asst. Inspector for year.....		14 00	1 80	684 20	
	Salaries .....		14 00	3 30	766 00	
	Contingencies.....				224 03	
	<i>Victoria.</i>					
Findley, H.....	Salary as Inspector for year.....			3 60	796 32	2,691 10
McAloney, J. A ..	" Asst. Inspector for year.....			1 80	348 12	
Parker, Thos. ....	" " from Feb. 27 to June 30, 1902 .....			0 75	258 17	
	Salaries.....			6 15	1,402 61	
	Contingencies.....				1,288 49	



To whom paid.	Service.	Amounts paid.	Totals.
		\$ cts.	\$ cts
Burgess, Thos. . . . .	Salary as mechanical assistant for the year . . . . .	800 00	
American Bank Note Co..	Printing weights and measures stamps.....	468 50	
Veuve, Louis Havez ....	Metric compendiums, calculating tables, &c. ....	796 97	
Lawson, T. ....	400 50-lb. weights.....	620 00	
McMoran, R. M. ....	7½ yards green cloth. ....	21 75	
Bailey, G. ....	Brass weights, corners and clasps .....	4 40	
The Pritchard & Andrews Co. ....	Copper brands, numerals, daters, &c. ....	241 70	
McFarlane, John ....	Plating 2 sets of scales. ....	5 00	
Picard, L. ....	Services as carpenter, 29 days at \$2 per diem.....	58 00	
Carson, H. ....	25 leather bags.....	75 00	
Aubé, J. ....	Services in store room, 70½ days at \$1 per diem. ....	70 50	
Vincent, Arthur.....	Books on metric system.....	39 00	
Dominion Plating Works.	Plating 1 set of scales. ....	2 50	
Wilson & Co. ....	" " .....	2 50	
Ladouceur, J. ....	Services as mechanic, 77 days at \$2 per diem....	154 00	
Edwards, W. C. & Co., Ltd. ....	Lumber and cartage.....	4 75	
Gouin, Lomer.....	Law cost, King vs. Cheselborough Co. ....	20 00	
Canadian Pacific Ry. Co..	Freight... ..	12 14	
Canadian Express Co....	Express charges.....	6 10	
Dominion Express Co....	" .....	17 55	
Yetts, R. ....	Petty expenses... ..	15 14	
Potvin, Napoléon.....	" .....	53 24	
		3,488 74	
	LESS—Refund.....	12 04	
	Total general contingencies .....		3,476 70
	Grand total.....		75,021 57
	ADD—Printing.....	282 36	
	Stationery.....	146 34	
	Lithographing.. ....	324 99	
			753 69
	Actual disbursements (less superannuation, insurance, retirement and guarantee)... ..		75,778 26
	ADD—Old balances due by Inspectors June 30, 1902.....		193 26
			75,971 52
	LESS—Old balances due by Inspectors July 1, 1901.....		193 26
	Actual disbursements, agreeing with Statement No. 20A, page 48.....		75,778 26

INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902



2-3 EDWARD VII., A. 1903

APPENDIX B—*Continued.*

No. 6.—DETAILS of Gas Inspection Expenditures for the Year ended June 30, 1902.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- uation.	Guaran- tee.		
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Barrie.</i>						
Shanacy, M . . . . .	Salary as Inspector for year . . . . .		2 00	3 60	94 40	
	Contingencies . . . . .				2 60	
						97 00
<i>Belleville.</i>						
Johnson, W . . . . .	Salary as Inspector for year . . . . .		7 04	3 60	339 36	
Stuart, W. E. . . . .	" Asst. Inspector from Aug. 12, 1901, to June 30, 1902 . . . . .			2 40	86 27	
	Salaries . . . . .		7 04	6 00	425 63	
	Contingencies . . . . .				237 37	
						663 00
<i>Berlin.</i>						
Broadfoot, S. . . . .	Salary as Inspector for year . . . . .			3 60	96 40	
	Contingencies . . . . .				54 22	
						150 62
<i>Brockville.</i>						
Johnston, C. W. . . . .	Contingencies . . . . .					111 66
<i>Cobourg.</i>						
Bickle, J. W. . . . .	Salary as Inspector for year . . . . .		2 00	3 60	94 40	
	Contingencies . . . . .				67 55	
						161 95
<i>Cornwall.</i>						
Mulhern, M. M. . . . .	Salary as Inspector for year . . . . .		2 00	3 60	94 40	
	Contingencies . . . . .				30 00	
						124 40
<i>Guelph.</i>						
Broadfoot, S. . . . .	Salary as Inspector for year . . . . .		4 40	3 60	192 40	
	Contingencies . . . . .				13 07	
						205 47
<i>Hamilton.</i>						
McPhie, D. . . . .	Salary as Inspector for year . . . . .		36 00	3 60	1,760 40	
McPhie, W. H. . . . .	" Asst. Inspector for year . . . . .			1 80	598 20	
Dennis, W. A. . . . .	" " " " . . . . .			1 80	98 16	
	Salaries . . . . .		36 00	7 20	2,456 76	
	Contingencies . . . . .				307 44	
						2,764 20
<i>Kingston.</i>						
Behan, J. J. . . . .	Salary as Inspector for year . . . . .			3 60	396 40	
	Contingencies . . . . .				118 63	
						515 03
<i>Listowel.</i>						
Male, Thos. . . . .	Salary as Inspector for year . . . . .			3 60	96 40	
	Contingencies . . . . .				74 75	
						171 15
<i>London.</i>						
Nash, A. F. . . . .	Salary as Inspector for year . . . . .			3 60	1,046 40	
	Contingencies . . . . .				523 50	
						1,569 90



## SESSIONAL PAPER No. 12

## APPENDIX B—Continued.

## No. 6—Details of Gas Inspection Expenditures, 1901-1902—Continued.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- nuation.	Guaran- tee.		
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	<i>Napawic.</i>					
Johnson, W. ....	Contingencies.....					30 23
	<i>Ottawa.</i>					
Roché, H. G. ....	Salary as Inspector for year . . . . .			3 60	1,046 40	2,004 42
	Contingencies.....				958 02	
	<i>Owen Sound.</i>					
Graham, W. J. ....	Salary as Inspector for year. . . . .		4 00	3 60	193 40	322 10
	Contingencies.....				128 70	
	<i>Peterborough.</i>					
Rork, Thos. ....	Salary as Inspector for year.....			3 60	146 40	148 40
	Contingencies.....				2 00	
	<i>Sarnia.</i>					
Hicks, W. H. ....	Contingencies.....					21 75
	<i>Stratford.</i>					
Rennie, Geo ...	Salary as Inspector for year.....		4 00	3 60	192 40	206 90
	Contingencies.....				14 50	
	<i>Toronto.</i>					
Johnstone, J. K. ....	Salary as Inspector for year.....		34 04	3 60	1,662 36	3,285 31
Pape, J. ....	" Asst. Inspector for year.....			1 80	998 16	
Whyte, J. A. . . .	" " from July 18, 1901, to June 30, 1902.....			1 65	570 93	
	Salaries.....		34 04	7 05	3,231 45	
	Contingencies.....				53 86	
	<i>Montreal.</i>					
Aubin, A. ....	Salary as Inspector for year.....			3 60	1,496 40	
O'Flaherty, M. J. . .	" Asst. Inspector for year . . . .			1 80	798 12	
	Salaries.....			5 40	2,294 52	
	Contingencies.....				754 18	
	<i>Quebec.</i>					3,048 70
LeVasseur, N. . . .	Salary as Inspector for year... . . . .		19 96	3 60	976 44	1,422 22
Moreau, A. ....	" Asst. Inspector for year.....		6 00		294 00	
	Salaries.....		25 96	3 60	1,270 44	
	Contingencies.....				151 78	
	<i>Sherbrooke.</i>					
Simpson, A. F. . . .	Salary as Inspector for year.....		3 00	3 60		143 40
	<i>St. Hyacinthe.</i>					
Benoit, L. V. . . .	Salary as Inspector for year . . . . .			1 80		73 20



APPENDIX B—Continued.

No. 6.—DETAILS of Gas Inspection, Expenditures for the Year ended June 30, 1902—  
Continued.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- uation.	Guaran- tee.		
	<i>Fredericton.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Fowler, J. D . . . .	Salary as Inspector for year. . . . .			3 60		196 40
	<i>St. John, N.B.</i>					
Wilson, J. E. . . . .	Salary as Inspector for year. . . . .			3 60	1,046 40	1,144 08
	Contingencies. . . . .				97 68	
	<i>Halifax.</i>					
Miller, A. . . . .	Salary as Inspector for year. . . . .		25 04	3 60	1,221 36	2,597 56
Ritchie, A. J. . . . .	" Asst. Inspector for year . . . . .			1 80	498 12	
Munro, H. D. . . . .	" " " " . . . . .		1 96	1 80	96 24	
	Salaries. . . . .		27 00	7 20	1,815 72	
	Contingencies. . . . .				681 84	
	<i>Charlottetown.</i>					
Bell, J. H. . . . .	Salary as Inspector for year. . . . .			3 60	296 40	322 79
	Contingencies. . . . .				26 39	
	<i>Winnipeg.</i>					
Magness, R. . . . .	Salary as Inspector for year. . . . .			3 60	296 40	379 25
	Contingencies. . . . .				82 85	
	<i>Nanaimo.</i>					
McAloney, J. A . . . .	Salary as Inspector for year. . . . .			3 60	96 40	99 40
	Contingencies. . . . .				3 00	
	<i>New Westminster.</i>					
Wolfenden, W. . . . .	Salary as Inspector for year. . . . .	5 00		3 60	91 40	368 97
	Contingencies. . . . .				277 57	
	<i>Vancouver.</i>					
Miller, J. E . . . .	Salary as Inspector for year. . . . .		6 00	3 60	290 40	437 10
	Contingencies. . . . .				146 70	
	<i>Victoria.</i>					
Jones, R. . . . .	Salary as Inspector for year. . . . .		4 00	3 60		192 40
	<i>General.</i>					
McPhie, D. . . . .	Contingencies. . . . .					121 80



SESSIONAL PAPER No. 12

APPENDIX B—*Continued.*No. 6.—DETAILS of Gas Inspection Expenditures for the Year ended June 30,  
1902—*Concluded.*

To whom paid.	Service.	Amounts paid.	Totals.
	<i>General Contingencies.</i>	\$ cts.	\$ cts.
American Bank Note Co.	Printing stamps.....	50 00	
The Pritchard & Andrews Co	10 meter seals, pads, ink, &c.....	132 10	
American Rubber Co.	Rubber tubing.....	64 63	
American Meter Co.	4 Burners, test meters.....	120 00	
Fréchette, A.	Technical translation.....	58 46	
Potvin, Napoléon.	Petty expenses.....	2 65	
	Total general contingencies.....		427 84
	Grand total.....		23,537 69
	ADD—Printing.....	95 76	
	Stationery.....	133 46	
	Lithographing.....	20 00	
			249 22
	Authorized disbursements (less superannuation, retirement and guarantee.) ..		23,786 91
	ADD—Balances due by Inspectors, June 30, 1902. ....		212 88
			23,999 79
	LESS—Balances due by Inspectors, July 1, 1901. ....		212 88
	Actual disbursements agreeing with Statement No. 22, page 54 .....		23,786 91

W. J. GERALD,  
*Deputy Minister.*INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902.



2-3 EDWARD VII., A. 1903

APPENDIX B—*Continued.*

No. 7.—DETAILS of Electric Light Inspection, Expenditures for the Year ended June 30, 1902.

To whom paid.	Service.	Deduction for Guarantee	Amounts paid.	Total Amounts paid.
	<i>Belleville.</i>	\$ cts.	\$ cts.	\$ cts.
Johnson, W . . . . .	Contingencies . . . . .			301 46
	<i>Hamilton.</i>			
McPhie, D. . . . .	Contingencies . . . . .			111 45
	<i>London.</i>			
Nash, A. F. . . . .	Contingencies . . . . .			193 35
	<i>Toronto.</i>			
Johnstone, J. K. . . . .	Contingencies . . . . .			238 41
	<i>Montreal.</i>			
Aubin, A . . . . .	Contingencies . . . . .			454 10
	<i>Quebec.</i>			
Le Vasseur, N. . . . .	Contingencies . . . . .			72 91
	<i>Shcrbrooke.</i>			
Simpson, A. F. . . . .	Contingencies . . . . .			79 85
	<i>St. Hyacinthe.</i>			
Fontaine, A . . . . .	Salary as Inspector for year . . . . .	1 20	298 80	
	Contingencies . . . . .		21 80	320 60
	<i>St. John.</i>			
Wilson, J. E. . . . .	Contingencies . . . . .			94 12
	<i>Halifax.</i>			
Miller, A. . . . .	Contingencies . . . . .			212 96
	<i>Charlottetown.</i>			
Bell, J. H. . . . .	Contingencies . . . . .			52 59
	<i>Winnipeg.</i>			
Magness, R. . . . .	Contingencies . . . . .			104 00
	<i>Victoria.</i>			
Jones, R. . . . .	Contingencies . . . . .			12 85
Higman, O. . . . .	Chief Electrical Engineer for year . . . . .		2,400 00	
	Contingencies . . . . .		426 87	2,826 87



## SESSIONAL PAPER No. 12

APPENDIX B—*Continued.*No. 7.—DETAILS of General Electric Light Inspection, Expenditures for the Year ended June 30, 1902—*Concluded.*

To whom paid.	Service.	Amounts paid.	Totals.
		\$ cts.	\$ cts.
Ahearn & Soper.....	Electrical supplies, materials, repairs, &c .....	3,636 24	
Western Electrical Investment Co.....	Electrical supplies.....	105 76	
Blyth & Watt. ....	1 lead-lined tank .....	60 60	
Mills & Sons, A. K. ....	3 slate table tops and setting of the same ..	42 50	
Sproule, W. H.....	4 stop watches .....	40 00	
Gouin, Lomer .....	Law costs, Rex vs. Norman McBeth.....	30 25	
The Baldwin Iron and Steel Works Co .....	Motor stand, pulley and belting.....	32 00	
Shedrick, C. E .....	Electrical repairs.....	31 10	
Electric Storage Battery...	Glass jars and Bott's connectors.....	19 54	
Lyman Sons & Co.....	2 carboys sulphuric acid .....	12 76	
American Meter Co.....	12 pressure gauges and Element's rubber.....	21 10	
Jarvis, S. J .....	1 box veloc. developer .....	1 00	
Garrioch & Godard Co .....	Electrical supplies .....	5 50	
Fuller & Co.....	Wire .....	2 50	
Turner, C. E.....	Fees of power of attorney from Weston Electric Co .	2 00	
Hearn & Harrison... ..	Eye pieces for microscope.....	4 60	
Canada Atlantic Ry. Co ..	Freight.....	7 05	
Canadian Pacific Ry. Co ..	" .....	6 30	
Potvin, Napoléon.....	Petty expenses. ....	28 54	
	Total general contingencies ... ..		4,088 74
	Grand total.....		9,164 26
	ADD—Printing.....	81 99	
	Stationery ..	14 23	
			96 22
	Actual disbursements, agreeing with Statement No. 24, page 57 .....		9,260 48

W. J. GERALD,  
*Deputy Minister.*

INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902.



## APPENDIX B—Continued.

No. 8.—LIST of Persons employed by the Inland Revenue Department on Salary, during the Year ended June 30, 1902.

NAMES.	SERVICES.						
	Inside.	Excise.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive.	Food Inspection.
Adams, J. S.		1					
Alexander, Thos.		1					
Allen, G. A.		1					
Alteman, Peter J.		1					
Amor, Wm.		1					
Andrews, A. A.		1					
Armstrong, Walter		1					
Aubin, A.				1	1		
Baby, W. A. D.		1					
Baker, J. S.			1				
Barber, J. S.		1					
Barnes, G.		1					
Barrett, J. K.		1					
Basinet, Louis.		1					
Bayard, Gilbert A.		1					
Beaulieu, J. B.		1					
Behan, J. J.			1	1			
Bélair, A. (Plessis dit).		1					
Bell, James E.		1					
Bell, J. H.				1	1		
Belleperche, A. J. E.		1					
Belyea, T. H.		1					
Bennett, James.		1					
Benoit, L. V.		1		1			
Bernard, N. J. D.		1					
Bernier, J. A.			1				
Berry, H. L.		1					
Bickle, J. W.		1		1			
Bish, Philip		1					
Bishop, J. B.		1					
Blackman, C.		1					
Blair, A.		1					
Blethen, C. W.		1					
Blyth, Alex.		1					
Boomer, J. B.		1					
Bouchette, R. E.	1						
Boudet, E.			1				
Bourassa, Joseph.		1					
Bourget, O.		1					
Bousquet, J. O.		1					
Bouteiller, G. A.		1					
Bowman, Allan.		1					
Boyd, J. F. S.		1					
Boyd, S. I.		1					
Boyle, P.		1					
Bowen, F. C.		1					
Brabant, J. B. G. N.		1					
Brain, A. F.		1					
Breen, John.			1				
Brennan, D. J.		1					
Brennan, John.		1					
Broadfoot, S.		1		1			
Brown, W. J.		1					
Browne, G. W.		1					
Bruyère, H. P.		1					
Burgess, Thomas H.			1				
Burke, T.		1					
Burns, John.	1						
Burns, R. J.		1					



## SESSIONAL PAPER No. 12

## APPENDIX B—Continued.

No. 8.—List of Persons employed by the Inland Revenue Department, 1901–1902—  
Continued.

NAMES.	SERVICES.					
	Inside.	Excise.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive.
Byrnes, John. . . . .	1					
Cahill, J. H. . . . .		1				
Cahill, J. W. . . . .		1				
Cameron, D. M. . . . .		1				
Campeau, F. R. E. . . . .	1					
Cargill, W. . . . .		1				
Carroll, D. . . . .		1				
Carter, William. . . . .	1					
Casey, John. . . . .						1
Caven, A. . . . .		1				
Caven, W. . . . .		1				
Chabot, F. X. . . . .			1			
Chalus, J. O. . . . .			1			
Chartier, Etienne. . . . .		1				
Cheseldine, J. H. . . . .		1				
Chevrier, B. . . . .	1					
Chisholm, J. J. . . . .			1			
Chisholm, W. N. . . . .		1				
Clark, A. F. . . . .		1				
Clark, James Alfred. . . . .		1				
Clarke, Thomas . . . . .		1				
Codd, Herbert J. S. . . . .		1				
Code, Abraham. . . . .		1				
Coleman, Charles . . . . .		1				
Coleman, J. J. . . . .		1				
Coles, F. H. . . . .		1				
Collins, D. . . . .			1			
Comte, L. A. A. J. . . . .		1				
Conklin, W. M. . . . .		1				
Cook, W. R. . . . .		1				
Costello, J. W. . . . .			1			
Costigan, J. J. . . . .		1				1
Coughlin, D. . . . .			1			
Coulter, Alex. . . . .		1				
Courtney, J. J. . . . .		1				
Coutts, J. J. . . . .		1				
Cowan, Edgar. . . . .			1			
Crawford, W. P. . . . .		1				
Crotty, John . . . . .		1				
Crowe, W. . . . .		1				
Dager, H. J. . . . .			1			
Daoust, J. A. . . . .			1			
Daveluy, J. P. . . . .		1				
David, T. . . . .		1				
Davis, J. . . . .		1				
Davis, T. G. . . . .		1				
Davy, Edward. . . . .			1			
Dawson, W. . . . .		1				
Deland, A. N. . . . .		1				
Dennis, W. A. . . . .				1		
Desaulniers, J. E. A. . . . .		1				
Dessert, Victor . . . . .			1			
Dibblee, William . . . . .		1				
Dick, J. W. . . . .		1				
Dickson, C. T. . . . .		1				
Dingman, N. J. . . . .		1				
Dixon, H. G. S. . . . .		1				
Donaghy, William . . . . .		1				
Doyle, B. J. . . . .		1				



APPENDIX B.—*Continued.*

No. 8.—List of Persons employed by the Inland Revenue Department,  
1901–1902—*Continued.*

NAMES.	SERVICES.						
	Inside.	Excise.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive.	Food Inspection.
Doyon, J. A.	1						
Dumaine, J. D. E.		1					
Dumbrille, R. W.		1					
Dumouchel, Léandre		1					
Dunlop, C.		1					
Dunne, J. P.	1						
Duplessis, C. Z.		1					
Dustan, W. M.			1				
Egan, Wm.		1					
Egener, A.		1					
Elliott, T. H.		1	1				
Errett, R. W.			1				
Evans, G. T.		1					
Fahey, Ed.		1					
Falconer, James.		1					
Falconer, R. H.		1					
Ferguson, J.		1					
Ferguson, John C.		1					1
Findley, Hugh.			1				
Fitzgerald, E. W.			1				
Fitzpatrick, W. J.		1					
Fletcher, R. W.		1					1
Floody, E.						1	
Flynn, D. J.		1					
Fontaine, A.					1		
Forest, E. R.		1					
Forest, M.		1					
Fortier, J. J. O.		1					
Fortier, V.		1					
Foster, J. Henry.		1					
Fournier, L. A.			1				
Fowler, George.	1						
Fowler, J. D.				1			
Fox, J. D.		1					
Fox, Thomas.		1					
Frame, Archibald.			1				
Frankland, H. R.		1					
Fraser, P.		1					
Freed, A. T.			1				
Freeland, Anthony.		1					
Geldart, O. A.		1					
George, John.		1					
Gerald, C.		1					
Gerald, W. H.		1					
Gerald, W. J.	1						
Gervais, Samuel.			1				
Gill, Wm.		1					
Girard, Iréné.		1					
Girdlestone, R. J. M.		1	1				
Goodman, A. W.		1					
Gorman, Arthur M.		1					
Gosnell, T. S.		1					
Gow, J. E.		1					
Graham, A. L.		1					
Graham, W. J.		1		1			
Graham, W. T.		1					
Grant, H. H.		1					
Gravel, A. I.			1				
Grinnason, Thomas.		1					



## SESSIONAL PAPER No. 12

APPENDIX B—*Continued.*No. 8.—List of Persons employed by the Inland Revenue Department,  
1901–1902—*Continued.*

NAMES.	SERVICES.						
	Inside.	Excise.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive.	Food Inspection.
Grosbois (de), Chas. B.....		1					
Guay, Alphonse.....			1				
Guay, G. N.....			1				
Hagan, James.....		1					
Hagarty, P.....		1					
Halliday, W. A.....	1						
Hanley, A.....		1					
Harwood, J. O. A.....		1					
Harris, J. G.....		1					
Harrison, W. F.....		1					
Hart, P. D.....		1					
Hawkin, A. C.....		1					
Hawkins, W. L.....		1					
Hayhurst, T. H.....		1					
Hayward, W. J.....			1				
Hébert, C. D.....		1					
Hébert, J. A. P.....			1				
Helliwell, H. N.....		1					
Henderson, W.....		1					
Henwood, Geo.....		1					
Hesson, C. A.....		1					
Hicks, W. H.....		1		1			
Higman, O.....					1		
Hinsworth, Wm.....	1						
Hinchey, E. H.....		1					
Hobbs, G. N.....		1					
Hodder W. E.....		1					
Howard, W. W. S.....		1					
Howden, R.....		1					
Howell, Thomas.....		1					
Howie, A.....		1					
Hubley, H. H.....		1					
Hudon, L. E.....	1						
Hughes, Henry.....			1				
Hughes, P. A.....	1						
Hughes, R. A.....			1				
Hurst, Levi, B.....		1					
Iler, B.....		1					
Ironside, G. A.....		1					
Irwin, Robert.....		1					
Irwin, Samuel.....			1				
James, T. C.....		1					
Jameson, S. B.....		1					
Jamieson, R. C.....		1					
Jarvis, Henry.....			1				
Johnson, C. W.....				1			
Johnson, J. J.....		1					
Johnson, Wm.....			1	1	1		
Johnston, G. E.....		1					
Johnstone, J. K.....				1	1		
Jones, Andrew.....		1					
Jones, Richard.....		1		1	1		
Jubenville, J. P.....		1					
Kearny, D. J.....		1					
Keeler, G. S.....		1					
Keilty, T.....		1					
Kelly, Daniel.....			1				
Kelly, J. F.....						1	
Kelly, M. J.....			1				



APPENDIX B—Continued.

No. 8.—LIST of Persons employed by the Inland Revenue Department,  
1901-1902—Continued.

NAMES.	SERVICES.						
	Inside.	Excise.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive.	Food Inspection.
Kenning, J. H.		1					
Keogh, P. M.		1					
Kidd, Thomas							1
Kilroy, E. T.		1					
King, R. M.		1					
Laidman, Richard H.			1				
Lambert, J. A.		1					
Lane, T. M.		1					
Laporte, Geo.		1					
LaRivière, A. C.		1					
LaRue, George		1					
LaRue, J. B. Alexandre.		1					
Laurier, J. L.		1					
Lawlor, H.		1					
Lawlor, John J.		1					
Lawrence, G. C.			1				
LeBel, J. A. W.			1				
Lee, Edward		1					
LeMoine, Jules		1					
Lépine, Louis		1					
LeVasseur, N.				1	1		
Levêque, Hector							1
Logan, John		1					
Long, W. H. A.		1					
Lyons, E.		1					
Macdonald, A. B.		1					
Macdonald, J. A.			1				
Macfarlane, Thos.							1
Macintyre, D.		1					
Magness, Robt.			1	1	1		
Manville, C. P.		1					
Male, Thomas				1			
Malo, T.		1					
Maranda, N. A.		1					
Marcon, F. E.		1					
Marentette, Alex.			1				
Mason, F.		1					
Metcalf, W. F.		1					
Miller, A.				1	1		
Miller, J. E.		1		1	1		
Miller, W. F.		1					
Millier, Elie.		1					
Milligan, R. J.			1				
Milliken, E.		1					
Moore, T.		1					1
Moreau, A.		1					
Morin, J. P.		1					
Moreau, J. A.			1	1			
Mulhern, M. M.		1		1			
Munro, H. D.		1		1			
Murdoch, James.			1				
Murray, A. E.		1					
Murray, David		1					
McAloney, Joseph A.		1	1	1			
McCloskey, J. R.		1					
McCoy, Wm.		1					
McCraney, H. P.		1					
McCuaig, Aug. F.		1					
McCullough, A.	1						
McCutcheon, H.		1					
McDonald, A. J.		1					



## SESSIONAL PAPER No. 12

APPENDIX B—*Continued.*

No. 8.—List of Persons employed by the Inland Revenue Department,  
1901–1902—*Continued.*

NAMES.	SERVICES.						
	Inside.	Excise.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive.	Food Inspection.
McDonald, A. W.			1				
McDonald, J.			1				
McFarland, C. D.		1					
McFarlane, J.			1				
McFee, C.		1					
McGill, A.							1
McGuire, T.		1					
McLenaghan, N.		1					
McNiven, J. D.		1					
McPhie, Donald.				1	1		
McPhie, W. H.				1			
McSween, James.		1					
Nash, A. F.				1	1		
Nash, S. C.		1					
Newby, F.	1						
Nichols, J. T.		1					
Noonan, H. T.		1					
O'Brien, E. C.		1					
O'Brien, J. F.		1					
O'Donnell, J.		1					
O'Donnell, M. J.		1					
O'Donohue, M. J.		1					
O'Flaherty, E. J.		1					
O'Flaherty, M. J.				1			
O'Leary, T. J.		1					
Orr, Henry N.		1					
Osborne, F. A.		1					
O'Sullivan, D.		1					
Panneton, G. E.		1					
Pape, James.				1	1		
Parent, F.		1					
Parkinson, Edward B.		1					1
Parson, C. H.		1					
Patterson, C. E. A.		1					
Pelletier, N. G.		1					
Petit, J. B.			1				
Poirier, J. N.		1					
Pole, C. W.		1					
Potvin, Napoléon.	1						
Powell, J. B.		1					
Préfontaine, F. H.			1				
Prosser, Elijah.						1	
Provost, J. J.			1				
Quain, Redmond.	1						
Quinn, J. D.		1					
Ralston, T.		1					
Renaud, A. H.		1					
Rennie, George.		1		1			
Richard, D.			1				
Ridgman, A. H.		1					
Rinfret, C. I.		1					
Ritchie, A. J.				1			
Robinson, R. S.		1					
Roche, H. G.				1	1		
Rork, T.		1		1			
Ross, H. E.		1	1				
Rousseau, Elzéar H.		1					
Rowan, W. E.		1					
Roy, L. G.	1						
Rulkins, W.		1		1	1		
Ryan, Wm.		1					
Saucier, X.		1					1
Schram, R. L. H.		1					



APPENDIX B—Continued.

No. 8.—LIST of Persons employed by the Inland Revenue Department,  
1901-1902 *Concluded.*

NAMES	SERVICES.						
	Inside.	Excise.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive.	Food Inspection.
Scullion, W. J.....		1					
Shanacy, M.....		1		1			
Shaw, J. F.....	1						
Simpson, A. F.....		1		1	1		
Simpson, W. A.....		1					
Sinon, E. H.....		1					
Slattery, R.....		1					
Slattery, Thomas.....			1				
Sloan, W.....		1					
Smith, J. C.....			1				
Snowdon, J. W.....		1					
Sparling, J. W.....		1					
Spence, F. H.....		1					
Spereman, J. J.....		1					
Standish, J. G.....		1					
Stevens, D. B.....		1					
Stewart, James.....		1					
St. Michel, F. X.....		1					
Stratton, W. C.....		1					
Swannell, F. W.....		1					
Talbot, John.....		1					
Taylor, G. W.....		1					
Têtreault, J.....		1					
Thomas, J. S.....			1				
Thomas, Robert.....		1					
Thorburn, J.....		1					
Till, T. M.....		1					
Timmons, P.....		1					
Tomlinson, W. M.....			1				
Tompkins, P.....		1					
Toupin, F. X. J. A.....		1					
Tracy, J. P.....		1					
Valin, J. E.....	1						
Verner, Francis.....		1					
Verner, Thomas H.....		1					
Wainright, F. G.....		1					
Waller, J.....		1					
Walsh, Daniel, J.....		1					
Wardell, R. S. R.....		1					
Watson, James.....							1
Watson, W. W.....		1					
Waugh, R. J.....			1				1
Webbe, C. E. A.....		1					
Weir, James.....		1					
Westman, T.....	1						
Weyms, C.....		1					
Wheatley, Alfred E.....			1				
White, J. B.....		1					
Whitehead, J. P.....		1					
Wilmot, J. B.....			1		1		
Wilson, David.....		1					
Wilson, J. E.....				1	1		
Winsor, John A.....			1				
Wolfenden, William.....		1		1			
Wood, James A.....		1					
Woodward, G. W.....		1					
Wright, Robert J.....			1				
Wright, S. E.....							1
Yetts, R. P.....	1						
Young, R. E.....		1					
Totals.....	24	351	71	39	18	4	15



## SESSIONAL PAPER No. 12

## APPENDIX B--Continued.

No. 9.—LIST of Persons employed by the Inland Revenue Department on salary, during a portion of the Year ended June 30, 1902.

Names.	Period.	SERVICES.				
		Inside.	Excise.	Weights and Measures.	Gas.	Adulteration of Food.
Baikey, Daniel.....	From July 17, 1901 to June 30, 1902.....		1			
Beauchamp, J. P.....	" July 1, 1901 to July 31, 1901.....			1		
Beaulac, J. H.....	" Jan. 1, 1902 to June 30, 1902.....			1		
Bernier, J. A.....	" March 1, 1902 to June 30, 1902.....		1			
Blair, A.....	" July 1, 1901 to May 31, 1902.....		1			
Blair, J. B.....	" Feb. 1, 1902 to June 30, 1902.....		1			
Bourgault, Alph.....	" Aug. 1, 1901.....	1				
Brentnal, F. F.....	" Jan. 13, 1902.....		1			
Browne, G. W.....	" July 1, 1901 to Sept. 30, 1901.....		1			
Carroll, F. P.....	" Dec. 3, 1901 to June 30, 1902.....		1			
Chilver, F. W.....	" Aug. 12, 1901.....		1			
Conway, B. J.....	" July 1, 1901 to July 31, 1901.....		1			
Desmarais, F.....	" " to Jan. 31, 1902.....		1			
Dudley, W. H.....	" Feb. 1, 1902 to June 30, 1902.....		1			
Dumbrille, J.....	" July 1, 1901 to Jan. 31, 1902.....		1			
Dwyre, D. T.....	" May 1, 1902 to June 30, 1902.....		1			
Francis, G. M.....	" July 1, 1901 to Feb. 28, 1902.....			1		
Gauvin, E.....	" Feb. 13, 1902 to June 30, 1902.....		1			
Girard, A. B.....	" July 18, 1901 to Feb. 11, 1902.....		1			
Gow, James.....	" July 1, 1901 to Sept. 30, 1901.....		1			
Hill, A. M.....	" " to July 31, 1901.....		1			
Ives, G. C.....	" " to May 31, 1902.....		1			
Knolson, J. B.....	" " to Aug. 31, 1901.....		1			
Knowlnes, Chrs.....	" Jan. 1, 1902 to June 30, 1902.....			1		
Labelle, L. V.....	" April 8, 1902.....		1			
Lecours, H. T.....	" July 1, 1901 to Nov. 30, 1901.....		1			
Mackinzie, J. H.....	" March 22, 1902 to June 30, 1902.....		1			
Malhoney, H.....	" Feb. 13, 1902.....		1			
Marin, L. H.....	" ".....		1			
Marion, H. R.....	" March 24, 1902.....		1			
Marion, J. E. E.....	" July 1, 1901 to Mar. 31, 1902.....		1			
Marshal, F.....	" " to Aug. 31, 1901.....		1			
Maurice, E.....	" Feb. 12, 1902 to June 30, 1902.....		1			
Michon, A. E.....	" May 1, 1902.....		1			
McAlister, A.....	" July 1, 1901 to July 31, 1901.....		1			
McArthur, G. H.....	" March 24, 1902 to June 30, 1902.....		1			
Neil, James.....	" July 23, 1901.....		1			
Normandin, G.....	" Feb. 13, 1902.....		1			
O'Brien, James.....	" Oct. 1, 1901.....		1			
Parker, Thomas.....	" Jan. 27, 1902.....			1		
Patry, J. H.....	" March 20, 1902.....		1			
Power, J. F.....	" April 22, 1902.....		1			
Robins, S. W.....	" March 20, 1902.....			1		
Ross, S. F.....	" July 1, 1901 to July 31, 1901.....		1			
Rouleau, J.....	" " to Sept. 30, 1901.....		1			
Rouleau, J. C., jr.....	" Jan. 8, 1902 to June 30, 1902.....		1			1
Stuart, W. E.....	" Aug. 12, 1901.....				1	
Thomas, Philip.....	" July 1, 1901 to Nov. 30, 1901.....		1	1		
Trasher, W. A.....	" April 1, 1902 to June 30, 1902.....		1			
Tyrrell, M.....	" July 1, 1901 to Nov. 30, 1901.....					1
Villeneuve, Jacques.....	" July 1, 1901 to May 31, 1902.....		1			
Whyte, J. A.....	" July 13, 1901 to June 30, 1902.....				1	
Totals.....		1	42	7	2	2



APPENDIX B—*Concluded.*

No. 9.—List of persons employed by the Inland Revenue Department on salary,  
during the Year ended June 30, 1902—*Concluded.*

RECAPITULATION.

Employed during the year.....	420
"    a portion of the year.....	52
Total.....	472

SERVICES.

Employed in the Inside Service.....	24
"    Excise.....	324
"    Weights and Measures.....	60
"    Gas.....	9
"    Electric Light Inspection.....	2
"    Preventive Service.....	4
"    Food Inspection.....	6
"    Excise and Electric Light.....	2
"    "    Weights and Measures and Electric Light.....	1
"    "    Gas.....	10
"    "    Food Inspection.....	7
"    Weights and Measures and Gas.....	2
"    "    Food Inspection.....	2
"    Gas and Electric Light.....	9
"    Excise, Gas and Electric Light.....	4
"    Weights and Measures, Gas and Electric Light.....	2
"    "    and Excise.....	4
Total corresponding with above.....	472

W. J. GERALD,  
*Deputy Minister.*

INLAND REVENUE DEPARTMENT,  
OTTAWA, August 16, 1902.



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